

**SHERMAN COUNTY, KANSAS**

**FINANCIAL STATEMENT**  
**For the Year Ended December 31, 2019**

**VONFELDT, BAUER & VONFELDT, CHTD.**  
**Certified Public Accountants**  
**Larned, Kansas 67550**

SHERMAN COUNTY, KANSAS

Financial Statement  
Regulatory Basis  
For the Year Ended December 31, 2019

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# VONFELDT, BAUER & VONFELDT, CHTD

## Certified Public Accountants

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### INDEPENDENT AUDITOR'S REPORT

To the County Commissioners  
Sherman County, Kansas  
Goodland, Kansas 67735

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Sherman County, Kansas, a Municipality, as of and for the year ended December 31, 2019 and the related notes to the financial statement.

#### *Management's Responsibility for the Financial Statement*

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the Kansas Municipal Audit and Accounting Guide. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers the internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles*

As described in Note 1 of the financial statement, the financial statement is prepared by Sherman County, Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

*Adverse Opinion on U.S. Generally Accepted Accounting Principles*

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Sherman County, Kansas as of December 31, 2019, or changes in financial position and cash flows thereof for the year then ended.

*Unmodified Opinion on Regulatory Basis of Accounting*

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Sherman County, Kansas as of December 31, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note 1.

*Other Matters*

*Supplementary Information*

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget and summary regulatory basis receipts and disbursements-agency funds (Schedules 1, 2 and 3 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. The graphical analysis (Schedule 4 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement nor required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Sherman County, Kansas as of and for the year ended December 31, 2018 (not presented herein), and have issued our report thereon dated October 4, 2019 which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the website of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedule of regulatory basis receipts and expenditures-actual and budget for the year ended December 31, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended December 31, 2018 on the basis of accounting described in Note 1.

*VonFeldt, Bauer & VonFeldt, Chtd.*  
VONFELDT, BAUER & VONFELDT, CHTD.

Certified Public Accountants  
Larned, Kansas

June 19, 2020

SHERMAN COUNTY, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
General Fund:		
General Fund	\$ 763,852.70	\$ 0.00
Special Purpose Funds:		
Appraiser Fund	30,565.24	0.00
City/County Recreation Fund	358.47	0.00
County Health Fund	64,675.86	0.00
Direct Election Fund	31,568.37	0.00
Employee Benefits Fund	572,914.05	0.00
Free Fair Fund	232.76	0.00
Historical Society Fund	0.00	0.00
County Home Maintenance Fund	42,730.89	0.00
County Hospital Maintenance Fund	4,031.50	0.00
Noxious Weed Fund	64,952.08	0.00
Noxious Weed Capital Outlay Fund	52,437.47	0.00
Program for the Elderly Fund	1,056.27	0.00
Road and Bridge Fund	350,698.94	0.00
Soldiers Memorial Park Fund	11,554.52	0.00
Special Alcohol Program Fund	0.00	0.00
Special Parks and Recreation Fund	1,009.35	0.00
Special Machinery Fund	257,248.86	0.00
Capital Improvement Fund	692,549.96	0.00
Equipment Reserve Fund	93,934.54	0.00
Tort Liability Fund	8,508.87	0.00
Tourism and Convention Fund	0.00	0.00
Sheriff Reward Fund	143.63	0.00
County Health Capital Outlay Fund	30,796.16	0.00
Health Care Services Fund	739,367.71	0.00
Conservation District Fund	0.00	0.00
Cemetery Fund	65.50	0.00
Library Fund	232.26	0.00
2012 911 Fund	233,117.64	0.00
Prosecuting Attorney Training Fund	9,799.28	0.00
Register of Deeds Technology Fund	49,746.63	0.00
County Clerk Technology Fund	7,885.00	0.00
County Treasurer Technology Fund	6,242.99	0.00
Micro Loans Fund	56,192.62	0.00

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 3,995,197.62	\$ 3,691,825.40	\$ 1,067,224.92	\$ 119,622.64	\$ 1,186,847.56
185,102.05	182,487.79	33,179.50	94.73	33,274.23
41,833.54	41,350.00	842.01	0.00	842.01
456,223.23	415,067.33	105,831.76	4,409.92	110,241.68
55,451.78	46,940.16	40,079.99	0.00	40,079.99
1,779,124.58	1,892,697.99	459,340.64	542.05	459,882.69
35,384.38	35,000.00	617.14	0.00	617.14
10,949.16	10,949.16	0.00	0.00	0.00
20,356.91	12,255.04	50,832.76	257.77	51,090.53
639,568.43	631,600.00	11,999.93	0.00	11,999.93
86,097.22	75,435.01	75,614.29	1,216.06	76,830.35
15,000.00	0.00	67,437.47	0.00	67,437.47
46,337.59	45,800.00	1,593.86	0.00	1,593.86
1,740,079.10	1,376,270.69	714,507.35	15,919.41	730,426.76
32,197.17	24,370.29	19,381.40	334.71	19,716.11
9,741.07	9,741.07	0.00	2,792.39	2,792.39
1,395.02	1,180.03	1,224.34	0.00	1,224.34
100,000.00	0.00	357,248.86	0.00	357,248.86
200,000.00	0.00	892,549.96	0.00	892,549.96
0.00	0.00	93,934.54	0.00	93,934.54
20,229.26	20,098.00	8,640.13	0.00	8,640.13
132,441.44	132,441.44	0.00	0.00	0.00
0.00	0.00	143.63	0.00	143.63
0.00	0.00	30,796.16	0.00	30,796.16
329,009.74	474,060.91	594,316.54	1,618.00	595,934.54
28,490.16	28,490.16	0.00	0.00	0.00
42,261.07	42,000.00	326.57	0.00	326.57
25,310.47	25,000.00	542.73	0.00	542.73
55,898.31	136,061.00	152,954.95	31,500.72	184,455.67
2,111.38	2,230.05	9,680.61	201.19	9,881.80
8,993.95	615.33	58,125.25	0.00	58,125.25
2,054.00	0.00	9,939.00	0.00	9,939.00
2,054.00	0.00	8,296.99	0.00	8,296.99
830.27	0.00	57,022.89	0.00	57,022.89

SHERMAN COUNTY, KANSAS  
Summary Statement of Receipts, Expenditures and Unencumbered Cash  
Regulatory Basis  
For the Year Ended December 31, 2019

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances
Special Purpose Funds (Cont'd.):		
911 Wireless Fund	\$ 2,388.73	\$ 0.00
Smokey Gardens Fund	9,533.67	0.00
Fundraiser Donations Fire Fund	4,411.01	0.00
Fundraiser Donations EMS Fund	1,338.98	0.00
Grants Fund	0.00	0.00
Bond and Interest Funds:		
Bond and Interest Fund	0.00	0.00
Sales Tax for Road Project Fund	3,076,216.61	0.00
Business Funds:		
Solid Waste Fund	331,125.95	0.00
Landfill Excavation Fund	18,075.89	0.00
Post Closure - Landfill Fund	225,000.00	0.00
Jail Commissary Fund	55.20	0.00
Trust Fund:		
Auto Motor Special Fund	0.00	0.00
Prosecutor Forfeiture Trust Fund	0.00	0.00
Sheriff Drug Seizure Fund	9,613.93	0.00
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 7,856,230.09</u>	<u>\$ 0.00</u>

Composition of Cash:

The notes to the financial statement are an integral part of this statement.

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 0.00	\$ 2,388.73	\$ 0.00	\$ 0.00	\$ 0.00
7,911.50	0.00	17,445.17	0.00	17,445.17
688.70	0.00	5,099.71	0.00	5,099.71
7,412.10	5,351.76	3,399.32	0.00	3,399.32
37,500.00	22,500.00	15,000.00	0.00	15,000.00
0.00	0.00	0.00	0.00	0.00
1,357,576.05	944,799.12	3,488,993.54	0.00	3,488,993.54
531,744.56	384,369.90	478,500.61	6,987.33	485,487.94
0.00	0.00	18,075.89	0.00	18,075.89
0.00	0.00	225,000.00	0.00	225,000.00
37,192.93	25,683.10	11,565.03	6,851.52	18,416.55
78,333.25	78,333.25	0.00	0.00	0.00
86,005.50	6,699.18	79,306.32	0.00	79,306.32
894.00	2,600.00	7,907.93	0.00	7,907.93
<u>\$ 12,244,981.49</u>	<u>\$ 10,826,691.89</u>	<u>\$ 9,274,519.69</u>	<u>\$ 192,348.44</u>	<u>\$ 9,466,868.13</u>

Cash on Hand:	
County Treasurer	\$ 550.00
On Hand with Fiscal Agent	460,558.75
Checking Accounts	11,356,524.28
Savings Accounts	4,146,686.20
Certificates of Deposit	<u>4,353,598.36</u>
Total Cash	20,317,917.59
Agency Funds per Schedule 3	<u>(10,851,049.46)</u>
Total Reporting Entity (Excluding Agency Funds)	<u>\$ 9,466,868.13</u>



SHERMAN COUNTY, KANSAS  
NOTES TO FINANCIAL STATEMENT  
December 31, 2019

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

Sherman County, Kansas (County) is a municipal corporation governed by an elected three-member commission. This financial statement presents Sherman County, Kansas, a municipality, and does not include any of its related municipal entities.

B. REGULATORY BASIS FUND TYPES

General fund - the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose fund - used to account for the proceeds of specific tax levies and other specific regulatory receipt sources (other than Capital Project and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Business fund - funds financed in whole or in part by fees charged to users of the goods or services (i.e. enterprise and internal service fund, etc.)

Trust fund - funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.).

Agency fund - funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

C. BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America.* The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

D. CASH AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available. Cash and investments consist of checking accounts, interest bearing checking accounts, savings accounts, and certificates of deposit. Earnings from these investments are allocated to designated funds. Cash and investments are stated at cost.

## E. REIMBURSED EXPENSES

The County records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as a receipt to the fund that receives the reimbursement. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements under KMAAG regulatory basis accounting.

## F. USE OF ESTIMATES

The preparation of the financial statement on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas requires management to make estimates and assumptions that affect the amounts reported in the financial statement and accompanying notes. Actual results may differ from those estimates.

## Note 2 - BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment for Qualifying Budget Credits: Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, reimbursements, gifts and donations and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which, regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

## Note 2 - BUDGETARY INFORMATION (Cont'd.)

A legal operating budget is not required for capital project funds, trust funds, and the following special purpose funds:

Special Machinery Fund	County Treasurer Technology Fund
Capital Improvement Fund	Micro Loans Fund
Equipment Reserve Fund	Smokey Gardens Fund
Sheriff Reward Fund	Fundraiser Donations Fire Fund
Prosecuting Attorney Training Fund	Fundraiser Donations EMS Fund
Register of Deeds Technology Fund	Grants Fund
County Clerk Technology Fund	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

## Note 3 - COMPLIANCE WITH KANSAS STATUTES

Management is aware of no statutory violations for the period covered by the audit.

## Note 4 - DEPOSITS

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the county in which the County is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC Coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the County's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

*Concentration of credit risk.* State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

*Custodial credit risk - deposits.* Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance, bank guarantee bonds, or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All deposits were legally secured at December 31, 2019.

At December 31, 2019 the County's carrying amount of deposits was \$19,856,808.84 and the bank balance was \$19,884,216.23. The bank balance was held by four banks resulting in a concentration of credit risk. Of the bank balance, \$17,448,025.52 was covered by federal depository insurance and \$2,436,190.71 was collateralized with securities held by the pledging financial institution's agents in the County's name.

## Note 5 - LONG TERM DEBT

Changes in long-term liabilities for the County for the year ended December 31, 2019, were as follows:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General obligation bonds:				
Series 2012 - Refunding Bonds	2.00 - 2.125%	3/1/2012	\$ 7,900,000.00	7/1/2023
Capital leases payable:				
Stryker Ambulance Cots	0.00%	9/15/2016	181,660.00	10/15/2020
Total Contractual Indebtedness				

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>12/31/2020</u>	<u>12/31/2021</u>	<u>12/31/2022</u>
PRINCIPAL:			
General obligation bonds	\$ 850,000.00	\$ 865,000.00	\$ 885,000.00
Capital leases payable	<u>45,415.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL PRINCIPAL	<u>895,415.00</u>	<u>865,000.00</u>	<u>885,000.00</u>
INTEREST:			
General obligation bonds	66,867.50	49,817.50	32,367.50
Capital leases payable	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL INTEREST	<u>66,867.50</u>	<u>49,817.50</u>	<u>32,367.50</u>
TOTAL PRINCIPAL & INTEREST	<u>\$ 962,282.50</u>	<u>\$ 914,817.50</u>	<u>\$ 917,367.50</u>

<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions / Payments</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>
\$ 4,340,000.00	\$ 0.00	\$ 835,000.00	\$ 3,505,000.00	\$ 83,617.50
<u>90,830.00</u>	<u>0.00</u>	<u>45,415.00</u>	<u>45,415.00</u>	<u>0.00</u>
<u>\$ 4,430,830.00</u>	<u>\$ 0.00</u>	<u>\$ 880,415.00</u>	<u>\$ 3,550,415.00</u>	<u>\$ 83,617.50</u>

<u>12/31/2023</u>	<u>Total</u>
\$ 905,000.00	\$ 3,505,000.00
<u>0.00</u>	<u>45,415.00</u>
<u>905,000.00</u>	<u>3,550,415.00</u>
14,340.00	163,392.50
<u>0.00</u>	<u>0.00</u>
<u>14,340.00</u>	<u>163,392.50</u>
<u>\$ 919,340.00</u>	<u>\$ 3,713,807.50</u>

Note 5 - LONG TERM DEBT (Cont'd.)

The County entered into a lease purchase agreement for five ambulance cots with Stryker Flex Financial, Portage, Michigan, on September 15, 2016. The lease requires four annual payments of \$45,415.00 each, which began October 2017. The lease is non-cancelable except in the event no funds or insufficient funds are appropriated and budgeted and funds are not otherwise available by any means whatsoever after the County has exercised its best efforts and any administrative reviews and appeals available to secure adequate funds.

Note 6 - INTERFUND TRANSFERS

Operating transfers were as follows:

<u>From</u>	<u>To</u>	<u>Regulatory Authority</u>	<u>Amount</u>
General	Capital Improvement	K.S.A. 19-120	\$ 200,000.00
Noxious Weed	Noxious Weed Capital Outlay	K.S.A. 2-1318	15,000.00
Road & Bridge	Special Machinery	K.S.A. 68-141g	100,000.00
Auto Motor Special	General	K.S.A. 8-145	16,126.69

Note 7 - OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

*Other Post Employment Benefits*. As provided by K.S.A. 12-5040, the County allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the County is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the County makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

*Death and Disability Other Post Employment Benefits*. As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended December 31, 2019.

*Compensated Absences*. All employees of the County, except temporary and part-time employees, may accumulate sick leave at a rate of one day per month, accumulative to thirty-six days. Sick leave cannot be used for vacation leave and expires at termination of employment.

All full-time employees with at least six months of service are entitled to paid vacation time. Time begins to accrue the first full pay period following the initial hire date. However, no vacation shall be taken until satisfactory completion of an introductory period of six months. Accrual and maximum accrual rates vary based on years of service. Employees are allowed to carryover 75% of their maximum accrual amount. Hours exceeding the maximum amount will be forfeited. Employees who voluntarily terminate and provide at least two weeks' notice are paid for all accumulated vacation leave at their current wage scale upon termination of employment. When an employee is terminated by the County or voluntarily terminates without notice, the employee shall be paid for up to five (5) days of unused accrued vacation leave. The potential liability for unused vacation leave as of December 31, 2019 and 2018 is \$86,357.93 and \$77,664.37, respectively, which is a net change of \$8,693.56.

## Note 8 - DEFINED BENEFIT PENSION PLAN

*Plan description.* The County participates in the Kansas Public Employees Retirement System (KPERS) a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et. seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

*Contributions.* K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for Death and Disability Program) and the statutory contribution rate was 8.89% for the fiscal year ended December 31, 2019. Contributions to the pension plan from the county were \$299,163.79 for the year ended December 31, 2019.

*Net Pension Liability.* At December 31, 2019 the County's proportionate share of the collective net pension liability reported by KPERS was \$2,510,058. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The County's proportion of the net pension liability was based on the ratio of the County's contributions to KPERS, relative to the total employer and non-employer contributions of the Local subgroup within KPERS. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at [www.kpers.org](http://www.kpers.org) or can be obtained as described above.

## Note 9 - CONTINGENCIES

During the ordinary course of its operations the County is a party to potential claims, legal actions and complaints. It is the opinion of the County's management and legal counsel that these matters are not anticipated to have a material effect on the County's financial statement.

## Note 10 - RISK MANAGEMENT

The County is exposed to various risks of losses related to torts; thefts of, damages to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County has been unable to obtain property, liability and workers compensation insurance at a cost it considered to be economically justifiable. For this reason, the County joined together with other counties in the State to participate in Kansas County Association Multiline Pool (KCAMP) and Kansas Workers Risk Cooperative for Counties (KWORC). These are public entity risk pools currently operating as common risk management and insurance programs for participating members.

#### Note 10 - RISK MANAGEMENT (Cont'd.)

The County pays an annual premium to KCAMP and KWORC for its coverage against risks of loss, including equipment, property and building coverage and workers compensation insurance. The agreement to participate provides that KCAMP and KWORC will be self-sustaining through member premiums and will reinsure through commercial companies for excess claims for each insured event. Additional premiums may be due if total claims for the pool are different than what has been anticipated by KCAMP and KWORC's management.

The County continues to carry commercial insurance for other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### Note 11 - CLOSURE AND POST CLOSURE CARE COSTS

State and federal laws and regulations require that Sherman County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. In addition to operating expenses related to current activities of the landfill, an additional liability is being incurred based on the future closure and post closure care costs that will be incurred near or after the landfill no longer accepts waste. The liability for these landfill closure and post closure care costs is based on the amount of the landfill used during the year. The landfill was opened in the fall of 2001. The estimated liability for landfill closure and post closure care costs is \$83,023.33 as of December 31, 2019, which is based on 7.6203% usage (filled) of the landfill. It is estimated that an additional \$1,006,478.75 will be incurred as closure and post closure expenses between the date of the financial statement and the date the landfill is expected to be filled to capacity (2311). The estimated total current cost of the landfill closure and post closure care (\$1,089,502.08) is based on the amount that would be paid if all equipment, facilities, and services required to close, monitor, and maintain the landfill were acquired as of December 31, 2019. However, the actual cost of closure and post closure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. Closure and post closure care financial assurance requirements are being met by the County using the local government financial test.

#### Note 12 - LEASE COMMITMENTS

##### Operating Leases:

The County has entered into an operating lease for a postage machine which contains a cancellation provision and is subject to annual appropriations. For the year ending December 31, 2019 rent expenditures were \$6,936.00 (paid from the General Fund).

The County has entered into an operating lease for water coolers which contains a cancellation provision and is subject to annual appropriations. For the year ending December 31, 2019 rent expenditures were \$1,440.00 (paid from the General Fund).

The County has entered into an operating lease for VOIP phones which contains a cancellation provision and is subject to annual appropriations. For the year ending December 31, 2019 rent expenditures were \$16,800.00 (paid from the General Fund).

The County has entered into an operating lease for surveillance cameras at the landfill which contains a cancellation provision and is subject to annual appropriations. For the year ending December 31, 2019 rent expenditures were \$5,347.00 (paid from the Solid Waste Fund).

#### Note 13 - RELATED PARTY TRANSACTIONS

The County purchased equipment from Larry Enfield, a commissioner. The amount purchased during the year was \$3,000.00.



#### Note 14 - SUBSEQUENT EVENTS

The County has evaluated events subsequent to year end through June 19, 2020, and does not believe any events have occurred which affect the financial statement as presented.

**REGULATORY-REQUIRED  
SUPPLEMENTARY INFORMATION**

SHERMAN COUNTY, KANSAS  
Summary of Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019

Funds	Certified Budget	Adjustment for Qualifying Budget Credits
General Fund:		
General Fund	\$ 4,106,116.00	\$ 0.00
Special Purpose Funds:		
Appraiser Fund	195,955.00	0.00
City/County Recreation Fund	41,350.00	0.00
County Health Fund	404,360.00	16,077.00
Direct Election Fund	79,700.00	0.00
Employee Benefits Fund	2,325,000.00	0.00
Free Fair Fund	35,000.00	0.00
Historical Society Fund	11,000.00	0.00
County Home Maintenance Fund	50,000.00	0.00
County Hospital Maintenance Fund	631,600.00	0.00
Noxious Weed Fund	134,500.00	0.00
Noxious Weed Capital Outlay Fund	32,437.00	0.00
Program for the Elderly Fund	45,800.00	0.00
Road and Bridge Fund	2,023,900.00	0.00
Soldiers Memorial Park Fund	45,000.00	0.00
Special Alcohol Program Fund	13,000.00	0.00
Special Parks and Recreation Fund	1,442.00	0.00
Tort Liability Fund	28,000.00	0.00
Tourism and Convention Fund	200,000.00	0.00
County Health Capital Outlay Fund	30,796.00	0.00
Health Care Services Fund	867,548.00	0.00
Conservation District Fund	28,500.00	0.00
Cemetery Fund	42,000.00	0.00
Library Fund	25,000.00	0.00
2012 911 Fund	271,667.00	0.00
911 Wireless Fund	2,389.00	0.00
Bond and Interest Funds:		
Bond and Interest Fund	0.00	0.00
Sales Tax for Road Project Fund	4,320,222.00	0.00
Business Funds:		
Solid Waste Fund	732,438.00	0.00
Jail Commissary Fund	31,311.00	0.00

<u>Total Budget for Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance - Over (Under)</u>
\$ 4,106,116.00	\$ 3,691,825.40	\$ (414,290.60)
195,955.00	182,487.79	(13,467.21)
41,350.00	41,350.00	0.00
420,437.00	415,067.33	(5,369.67)
79,700.00	46,940.16	(32,759.84)
2,325,000.00	1,892,697.99	(432,302.01)
35,000.00	35,000.00	0.00
11,000.00	10,949.16	(50.84)
50,000.00	12,255.04	(37,744.96)
631,600.00	631,600.00	0.00
134,500.00	75,435.01	(59,064.99)
32,437.00	0.00	(32,437.00)
45,800.00	45,800.00	0.00
2,023,900.00	1,376,270.69	(647,629.31)
45,000.00	24,370.29	(20,629.71)
13,000.00	9,741.07	(3,258.93)
1,442.00	1,180.03	(261.97)
28,000.00	20,098.00	(7,902.00)
200,000.00	132,441.44	(67,558.56)
30,796.00	0.00	(30,796.00)
867,548.00	474,060.91	(393,487.09)
28,500.00	28,490.16	(9.84)
42,000.00	42,000.00	0.00
25,000.00	25,000.00	0.00
271,667.00	136,061.00	(135,606.00)
2,389.00	2,388.73	(0.27)
0.00	0.00	0.00
4,320,222.00	944,799.12	(3,375,422.88)
732,438.00	384,369.90	(348,068.10)
31,311.00	25,683.10	(5,627.90)

SHERMAN COUNTY, KANSAS  
GENERAL FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,750,213.35	\$ 1,958,657.51	\$ 1,961,936.00	\$ (3,278.49)
Delinquent Tax	3,291.46	2,618.61	1,000.00	1,618.61
Motor Vehicle Tax	147,119.00	142,478.47	132,526.00	9,952.47
Recreational Vehicle Tax	3,005.00	3,114.39	2,917.00	197.39
16/20M Vehicle Tax	8,078.08	11,071.77	8,673.00	2,398.77
Commercial Vehicle Tax	8,631.83	8,150.52	7,857.00	293.52
County Redemption	15,731.80	25,183.30	10,000.00	15,183.30
Severance Tax	373.27	2,293.37	350.00	1,943.37
Sales Tax	646,227.66	670,496.48	650,000.00	20,496.48
Local Alcoholic Liquor Tax	1,165.17	1,395.02	850.00	545.02
Licenses, Permits and Fees:				
Antique Car Fees	3,110.00	3,220.00	2,500.00	720.00
Copies	7,369.95	9,647.98	5,000.00	4,647.98
Diversion Fees	215.00	530.00	300.00	230.00
Filing Fees	366.66	410.00	300.00	110.00
Mortgage Registration Fees	16,419.75	0.00	39,000.00	(39,000.00)
Officer's Fees	51,787.89	60,233.95	30,000.00	30,233.95
Driver's License Fees	2,226.00	1,953.00	1,700.00	253.00
Ambulance Receipts	589,037.35	717,314.61	572,000.00	145,314.61
Concealed Weapon Permits	487.50	650.00	0.00	650.00
Miscellaneous Fees	14,398.74	12,248.65	0.00	12,248.65
Uses of Money and Property:				
Interest on Investments	90,108.77	136,690.86	42,000.00	94,690.86
Interest on Current Taxes	12,549.25	16,872.12	9,000.00	7,872.12
Interest on Delinquent Taxes	31,802.68	51,172.12	17,000.00	34,172.12
Rent on Real Property	4,626.00	4,092.35	5,000.00	(907.65)
Reimbursements and Miscellaneous:				
Reimbursed Prisoner Care	49,769.46	40,900.24	50,000.00	(9,099.76)
Reimbursed Prairie Dog Bait	5,108.20	528.50	5,000.00	(4,471.50)
Reimbursed Attorney Fees	27,330.55	23,005.12	15,000.00	8,005.12
Miscellaneous Reimbursements	28,559.73	4,003.80	40,000.00	(35,996.20)
Other	24,880.45	70,138.19	40,000.00	30,138.19
Operating Transfers:				
From Bond and Interest	5,351.28	0.00	0.00	0.00
From Auto Motor Special	22,445.19	16,126.69	20,671.00	(4,544.31)
Total Receipts	<u>3,571,787.02</u>	<u>3,995,197.62</u>	<u>\$ 3,670,580.00</u>	<u>\$ 324,617.62</u>

SHERMAN COUNTY, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures				
County Commissioners:				
Personal Services	55,000.14	55,000.14	55,000.00	0.14
Contractual Services	4,338.07	3,709.83	4,500.00	(790.17)
County Clerk:				
Personal Services	98,224.61	75,695.71	96,000.00	(20,304.29)
Contractual Services	4,905.39	4,819.41	7,800.00	(2,980.59)
Commodities	1,020.45	1,176.23	2,500.00	(1,323.77)
Capital Outlay	210.00	2,336.07	700.00	1,636.07
County Treasurer:				
Personal Services	85,926.39	85,919.60	82,586.00	3,333.60
Contractual Services	6,204.28	6,839.99	7,100.00	(260.01)
Commodities	4,413.75	3,570.18	3,500.00	70.18
Capital Outlay	0.00	1,028.44	1,000.00	28.44
County Attorney:				
Personal Services	157,862.92	173,119.84	168,830.00	4,289.84
Contractual Services	5,169.98	3,955.15	9,650.00	(5,694.85)
Commodities	4,029.68	2,992.46	3,700.00	(707.54)
Capital Outlay	1,469.47	0.00	2,500.00	(2,500.00)
Register of Deeds:				
Personal Services	47,283.08	47,297.64	54,900.00	(7,602.36)
Contractual Services	2,688.72	2,439.75	3,500.00	(1,060.25)
Commodities	722.53	966.21	1,000.00	(33.79)
Capital Outlay	189.99	0.00	0.00	0.00
Building Manager:				
Personal Services	32,939.07	31,878.78	31,875.00	3.78
Contractual Services	2,772.97	4,142.06	4,545.00	(402.94)
Commodities	5,213.46	6,565.27	5,230.00	1,335.27
Capital Outlay	569.97	1,661.49	550.00	1,111.49
Sheriff:				
Personal Services	489,628.36	518,663.50	542,646.00	(23,982.50)
Contractual Services	87,829.60	86,188.52	107,900.00	(21,711.48)
Commodities	33,636.77	31,810.42	48,000.00	(16,189.58)
Capital Outlay	62,367.85	61,311.25	50,000.00	11,311.25
Jail Expense	72,271.71	74,554.30	77,500.00	(2,945.70)
Unified Courts:				
Contractual Services	111,694.84	78,986.34	159,178.00	(80,191.66)
Commodities	1,991.57	1,526.73	5,000.00	(3,473.27)
Capital Outlay	259.88	1,936.40	5,000.00	(3,063.60)

SHERMAN COUNTY, KANSAS  
GENERAL FUND (Cont'd.)  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		Variance Over (Under)
		Actual	Budget	
Expenditures (Cont'd.)				
Courthouse General:				
Personal Services	33,281.56	33,163.92	24,550.00	8,613.92
Contractual Services	343,593.38	437,510.13	422,800.00	14,710.13
Commodities	53,323.53	8,829.57	5,500.00	3,329.57
Capital Outlay	104,413.90	0.00	200,000.00	(200,000.00)
Central Dispatch:				
Personal Services	256,798.49	264,533.98	254,827.00	9,706.98
Contractual Services	12,359.32	14,961.00	18,780.00	(3,819.00)
Commodities	1,591.81	2,618.01	4,000.00	(1,381.99)
Capital Outlay	6,081.07	3,453.02	37,000.00	(33,546.98)
Special Prairie Dog:				
Contractual Services	59.98	0.00	0.00	0.00
Commodities	32.97	919.07	5,000.00	(4,080.93)
Ambulance Department:				
Personal Services	693,588.33	783,506.82	738,220.00	45,286.82
Contractual Services	89,214.61	114,924.78	104,150.00	10,774.78
Commodities	69,479.81	88,187.47	76,250.00	11,937.47
Capital Outlay	49,504.46	112,697.58	54,000.00	58,697.58
Emergency Management:				
Contractual Services	22,381.88	22,819.04	26,600.00	(3,780.96)
Commodities	83.00	658.38	2,000.00	(1,341.62)
Capital Outlay	0.00	36,379.57	40,000.00	(3,620.43)
Information Technology Department:				
Personal Services	43,398.48	41,492.91	43,709.00	(2,216.09)
Contractual Services	5,279.40	4,857.56	7,740.00	(2,882.44)
Commodities	335.42	690.08	800.00	(109.92)
Capital Outlay	96,154.12	81,666.17	91,000.00	(9,333.83)
Non Departmental:				
Juvenile Detention	2,090.00	8,970.00	12,000.00	(3,030.00)
Prisoner Medical	14,060.82	11,694.42	30,000.00	(18,305.58)
Other	5,961.44	3,662.85	0.00	3,662.85
Appropriations:				
Northwest Kansas Planning & Dev.	9,689.00	10,151.00	10,000.00	151.00
Family Shelter	1,000.00	1,000.00	1,000.00	0.00
Economic Development	14,644.30	15,934.23	50,000.00	(34,065.77)
LEPG	2,270.00	3,452.13	3,000.00	452.13
KLPG	1,525.59	5,000.00	1,500.00	3,500.00
Western Kansas Child Advocacy	7,500.00	7,500.00	7,500.00	0.00
Other	500.00	500.00	500.00	0.00

SHERMAN COUNTY, KANSAS  
 GENERAL FUND (Cont'd.)  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Expenditures (Cont'd.)				
Operating Transfers:				
To Equipment Reserve	0.00	0.00	50,000.00	(50,000.00)
To Capital Improvement	<u>200,000.00</u>	<u>200,000.00</u>	<u>241,500.00</u>	<u>(41,500.00)</u>
Total Expenditures	<u>3,521,032.17</u>	<u>3,691,825.40</u>	<u>\$ 4,106,116.00</u>	<u>\$ (414,290.60)</u>
Receipts Over (Under) Expenditures	50,754.85	303,372.22		
Unencumbered Cash, Beginning	<u>713,097.85</u>	<u>763,852.70</u>		
Unencumbered Cash, Ending	<u>\$ 763,852.70</u>	<u>\$ 1,067,224.92</u>		



SHERMAN COUNTY, KANSAS  
 APPRAISER FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 182,199.36	\$ 164,539.94	\$ 164,511.00	\$ 28.94
Delinquent Tax	357.62	209.61	200.00	9.61
Motor Vehicle Tax	15,010.02	13,399.63	13,793.00	(393.37)
Recreational Vehicle Tax	308.37	302.96	304.00	(1.04)
16/20M Vehicle Tax	1,338.28	643.31	903.00	(259.69)
Commercial Vehicle Tax	1,005.70	821.09	818.00	3.09
County Redemption	481.22	2,189.51	2,200.00	(10.49)
Charges for Services	<u>2,888.28</u>	<u>2,996.00</u>	<u>2,500.00</u>	<u>496.00</u>
Total Receipts	<u>203,588.85</u>	<u>185,102.05</u>	<u>\$ 185,229.00</u>	<u>\$ (126.95)</u>
Expenditures				
Personal Services	153,544.44	158,295.96	157,780.00	515.96
Contractual Services	19,414.73	19,236.36	23,225.00	(3,988.64)
Commodities	3,793.20	4,199.93	7,950.00	(3,750.07)
Capital Outlay	<u>96.00</u>	<u>755.54</u>	<u>7,000.00</u>	<u>(6,244.46)</u>
Total Expenditures	<u>176,848.37</u>	<u>182,487.79</u>	<u>\$ 195,955.00</u>	<u>\$ (13,467.21)</u>
Receipts Over (Under) Expenditures	26,740.48	2,614.26		
Unencumbered Cash, Beginning	<u>3,824.76</u>	<u>30,565.24</u>		
Unencumbered Cash, Ending	<u>\$ 30,565.24</u>	<u>\$ 33,179.50</u>		

SHERMAN COUNTY, KANSAS  
 CITY/COUNTY RECREATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 37,706.61	\$ 37,858.82	\$ 37,878.00	\$ (19.18)
Delinquent Tax	72.77	50.20	50.00	0.20
Motor Vehicle Tax	3,170.29	2,961.55	2,853.00	108.55
Recreational Vehicle Tax	64.86	65.53	63.00	2.53
16/20M Vehicle Tax	214.77	200.16	187.00	13.16
Commercial Vehicle Tax	195.91	173.50	169.00	4.50
County Redemption	283.26	523.78	150.00	373.78
Total Receipts	<u>41,708.47</u>	<u>41,833.54</u>	<u>\$ 41,350.00</u>	<u>\$ 483.54</u>
Expenditures				
Appropriation	<u>41,350.00</u>	<u>41,350.00</u>	<u>41,350.00</u>	<u>0.00</u>
Total Expenditures	<u>41,350.00</u>	<u>41,350.00</u>	<u>\$ 41,350.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	358.47	483.54		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>358.47</u>		
Unencumbered Cash, Ending	<u>\$ 358.47</u>	<u>\$ 842.01</u>		

SHERMAN COUNTY, KANSAS  
COUNTY HEALTH FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 43,222.18	\$ 45,915.80	\$ 45,903.00	\$ 12.80
Delinquent Tax	70.53	63.09	0.00	63.09
Motor Vehicle Tax	2,558.00	3,598.02	3,271.00	327.02
Recreational Vehicle Tax	51.84	78.07	72.00	6.07
16/20M Vehicle Tax	24.90	301.76	214.00	87.76
Commercial Vehicle Tax	121.99	202.78	194.00	8.78
County Redemption	633.10	603.07	0.00	603.07
Health Grants	140,755.96	163,948.00	147,871.00	16,077.00
Licenses, Fees and Miscellaneous	123,214.72	161,512.64	103,300.00	58,212.64
Appropriation from Health Services	<u>80,000.00</u>	<u>80,000.00</u>	<u>80,000.00</u>	<u>0.00</u>
Total Receipts	<u>390,653.22</u>	<u>456,223.23</u>	<u>\$ 380,825.00</u>	<u>\$ 75,398.23</u>
Expenditures				
Personal Services	243,830.66	259,021.28	242,205.00	16,816.28
Contractual Services	105,628.70	135,660.78	111,605.00	24,055.78
Commodities	10,657.14	15,943.36	15,550.00	393.36
Capital Outlay	59.00	4,391.91	35,000.00	(30,608.09)
Miscellaneous	50.00	50.00	0.00	50.00
Adjustment for Qualifying Budget Credits			<u>16,077.00</u>	<u>(16,077.00)</u>
Total Expenditures	<u>360,225.50</u>	<u>415,067.33</u>	<u>\$ 420,437.00</u>	<u>\$ (5,369.67)</u>
Receipts Over (Under) Expenditures	30,427.72	41,155.90		
Unencumbered Cash, Beginning	<u>34,248.14</u>	<u>64,675.86</u>		
Unencumbered Cash, Ending	<u>\$ 64,675.86</u>	<u>\$ 105,831.76</u>		

SHERMAN COUNTY, KANSAS  
DIRECT ELECTION FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 65,574.86	\$ 48,925.09	\$ 48,893.00	\$ 32.09
Delinquent Tax	119.32	66.66	50.00	16.66
Motor Vehicle Tax	4,634.40	4,985.16	4,966.00	19.16
Recreational Vehicle Tax	94.85	111.54	109.00	2.54
16/20M Vehicle Tax	317.33	289.28	325.00	(35.72)
Commercial Vehicle Tax	287.19	298.65	294.00	4.65
County Redemption	424.20	775.40	100.00	675.40
Reimbursements and Miscellaneous	115.12	0.00	0.00	0.00
Total Receipts	<u>71,567.27</u>	<u>55,451.78</u>	<u>\$ 54,737.00</u>	<u>\$ 714.78</u>
Expenditures				
Personal Services	37,189.14	31,603.65	40,000.00	(8,396.35)
Contractual Services	9,289.91	7,083.55	19,700.00	(12,616.45)
Commodities	23,234.61	6,882.96	10,000.00	(3,117.04)
Capital Outlay	209.99	1,370.00	10,000.00	(8,630.00)
Total Expenditures	<u>69,923.65</u>	<u>46,940.16</u>	<u>\$ 79,700.00</u>	<u>\$ (32,759.84)</u>
Receipts Over (Under) Expenditures	1,643.62	8,511.62		
Unencumbered Cash, Beginning	<u>29,924.75</u>	<u>31,568.37</u>		
Unencumbered Cash, Ending	<u>\$ 31,568.37</u>	<u>\$ 40,079.99</u>		

SHERMAN COUNTY, KANSAS  
EMPLOYEE BENEFITS FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,543,776.38	\$ 1,618,024.87	\$ 1,617,328.00	\$ 696.87
Delinquent Tax	2,930.51	2,115.46	100.00	2,015.46
Motor Vehicle Tax	124,773.66	120,394.14	116,885.00	3,509.14
Recreational Vehicle Tax	2,553.88	2,668.81	2,572.00	96.81
16/20M Vehicle Tax	8,436.95	7,889.83	7,648.00	241.83
Commercial Vehicle Tax	7,706.53	7,088.16	6,930.00	158.16
County Redemption	10,914.38	20,943.31	3,500.00	17,443.31
Total Receipts	<u>1,701,092.29</u>	<u>1,779,124.58</u>	<u>\$ 1,754,963.00</u>	<u>\$ 24,161.58</u>
Expenditures				
Health Insurance	1,290,397.31	1,201,735.89	1,650,000.00	(448,264.11)
Employee Retirement	296,948.77	339,670.39	300,000.00	39,670.39
Social Security	245,890.09	269,117.49	255,000.00	14,117.49
Workmen's Compensation	74,135.00	64,314.00	100,000.00	(35,686.00)
Unemployment Insurance	10,629.84	6,956.88	20,000.00	(13,043.12)
Other	5,561.37	10,903.34	0.00	10,903.34
Total Expenditures	<u>1,923,562.38</u>	<u>1,892,697.99</u>	<u>\$ 2,325,000.00</u>	<u>\$ (432,302.01)</u>
Receipts Over (Under) Expenditures	(222,470.09)	(113,573.41)		
Unencumbered Cash, Beginning	<u>795,384.14</u>	<u>572,914.05</u>		
Unencumbered Cash, Ending	<u>\$ 572,914.05</u>	<u>\$ 459,340.64</u>		

SHERMAN COUNTY, KANSAS  
FREE FAIR FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 31,820.63	\$ 32,034.38	\$ 31,990.00	\$ 44.38
Delinquent Tax	61.48	42.50	50.00	(7.50)
Motor Vehicle Tax	2,716.51	2,501.26	2,407.00	94.26
Recreational Vehicle Tax	55.59	55.32	53.00	2.32
16/20M Vehicle Tax	186.00	169.55	157.00	12.55
Commercial Vehicle Tax	168.38	146.46	143.00	3.46
County Redemption	224.17	434.91	200.00	234.91
Total Receipts	<u>35,232.76</u>	<u>35,384.38</u>	<u>\$ 35,000.00</u>	<u>\$ 384.38</u>
Expenditures				
Appropriation	<u>35,000.00</u>	<u>35,000.00</u>	<u>35,000.00</u>	<u>0.00</u>
Total Expenditures	<u>35,000.00</u>	<u>35,000.00</u>	<u>\$ 35,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	232.76	384.38		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>232.76</u>		
Unencumbered Cash, Ending	<u>\$ 232.76</u>	<u>\$ 617.14</u>		

SHERMAN COUNTY, KANSAS  
 HISTORICAL SOCIETY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 9,840.48	\$ 9,901.48	\$ 9,921.00	\$ (19.52)
Delinquent Tax	19.28	13.22	50.00	(36.78)
Motor Vehicle Tax	867.03	778.06	745.00	33.06
Recreational Vehicle Tax	17.80	17.14	16.00	1.14
16/20M Vehicle Tax	59.47	54.08	49.00	5.08
Commercial Vehicle Tax	53.71	45.38	44.00	1.38
County Redemption	69.75	139.80	175.00	(35.20)
Total Receipts	<u>10,927.52</u>	<u>10,949.16</u>	<u>\$ 11,000.00</u>	<u>\$ (50.84)</u>
Expenditures				
Appropriation	<u>10,927.52</u>	<u>10,949.16</u>	<u>11,000.00</u>	<u>(50.84)</u>
Total Expenditures	<u>10,927.52</u>	<u>10,949.16</u>	<u>\$ 11,000.00</u>	<u>\$ (50.84)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS  
 COUNTY HOME MAINTENANCE FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 31,361.37	\$ 17,084.97	\$ 17,043.00	\$ 41.97
Delinquent Tax	66.57	26.09	0.00	26.09
Motor Vehicle Tax	3,257.29	2,447.20	2,374.00	73.20
Recreational Vehicle Tax	66.75	54.21	52.00	2.21
16/20M Vehicle Tax	267.91	160.84	155.00	5.84
Commercial Vehicle Tax	212.79	144.04	141.00	3.04
County Redemption	126.63	439.56	75.00	364.56
Total Receipts	<u>35,359.31</u>	<u>20,356.91</u>	<u>\$ 19,840.00</u>	<u>\$ 516.91</u>
Expenditures				
Contractual Services	<u>38,570.22</u>	<u>12,255.04</u>	<u>50,000.00</u>	<u>(37,744.96)</u>
Total Expenditures	<u>38,570.22</u>	<u>12,255.04</u>	<u>\$ 50,000.00</u>	<u>\$ (37,744.96)</u>
Receipts Over (Under) Expenditures	(3,210.91)	8,101.87		
Unencumbered Cash, Beginning	<u>45,941.80</u>	<u>42,730.89</u>		
Unencumbered Cash, Ending	<u>\$ 42,730.89</u>	<u>\$ 50,832.76</u>		



SHERMAN COUNTY, KANSAS  
 COUNTY HOSPITAL MAINTENANCE FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 551,627.29	\$ 582,442.31	\$ 582,005.00	\$ 437.31
Delinquent Tax	1,015.18	758.29	700.00	58.29
Motor Vehicle Tax	41,073.53	42,879.06	41,767.00	1,112.06
Recreational Vehicle Tax	840.08	951.59	919.00	32.59
16/20M Vehicle Tax	2,595.52	2,769.21	2,733.00	36.21
Commercial Vehicle Tax	2,492.66	2,530.08	2,476.00	54.08
County Redemption	4,166.61	7,237.89	1,000.00	6,237.89
Total Receipts	<u>603,810.87</u>	<u>639,568.43</u>	<u>\$ 631,600.00</u>	<u>\$ 7,968.43</u>
Expenditures				
Appropriation	<u>632,350.00</u>	<u>631,600.00</u>	<u>631,600.00</u>	<u>0.00</u>
Total Expenditures	<u>632,350.00</u>	<u>631,600.00</u>	<u>\$ 631,600.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(28,539.13)	7,968.43		
Unencumbered Cash, Beginning	<u>32,570.63</u>	<u>4,031.50</u>		
Unencumbered Cash, Ending	<u>\$ 4,031.50</u>	<u>\$ 11,999.93</u>		

SHERMAN COUNTY, KANSAS  
 NOXIOUS WEED FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 87,466.24	\$ 75,523.35	\$ 75,522.00	\$ 1.35
Delinquent Tax	154.41	96.56	75.00	21.56
Motor Vehicle Tax	5,413.29	6,416.57	6,624.00	(207.43)
Recreational Vehicle Tax	110.99	145.25	146.00	(0.75)
16/20M Vehicle Tax	407.46	303.18	433.00	(129.82)
Commercial Vehicle Tax	344.39	393.83	393.00	0.83
County Redemption	451.48	926.42	100.00	826.42
Reimbursements and Miscellaneous	<u>3,885.10</u>	<u>2,292.06</u>	<u>0.00</u>	<u>2,292.06</u>
Total Receipts	<u>98,233.36</u>	<u>86,097.22</u>	<u>\$ 83,293.00</u>	<u>\$ 2,804.22</u>
Expenditures				
Personal Services	37,049.68	42,070.93	48,000.00	(5,929.07)
Contractual Services	9,566.51	13,768.44	15,500.00	(1,731.56)
Commodities	12,609.27	4,595.64	51,000.00	(46,404.36)
Capital Outlay	389.90	0.00	20,000.00	(20,000.00)
Operating Transfers:				
To Noxious Weed Capital Outlay	<u>20,000.00</u>	<u>15,000.00</u>	<u>0.00</u>	<u>15,000.00</u>
Total Expenditures	<u>79,615.36</u>	<u>75,435.01</u>	<u>\$ 134,500.00</u>	<u>\$ (59,064.99)</u>
Receipts Over (Under) Expenditures	18,618.00	10,662.21		
Unencumbered Cash, Beginning	<u>46,334.08</u>	<u>64,952.08</u>		
Unencumbered Cash, Ending	<u>\$ 64,952.08</u>	<u>\$ 75,614.29</u>		

SHERMAN COUNTY, KANSAS  
 NOXIOUS WEED CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Operating Transfers:				
Transfer from Noxious Weed	\$ 20,000.00	\$ 15,000.00	\$ 0.00	\$ 15,000.00
Total Receipts	<u>20,000.00</u>	<u>15,000.00</u>	<u>\$ 0.00</u>	<u>\$ 15,000.00</u>
Expenditures				
Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>32,437.00</u>	<u>(32,437.00)</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>	<u>\$ 32,437.00</u>	<u>\$ (32,437.00)</u>
Receipts Over (Under) Expenditures	20,000.00	15,000.00		
Unencumbered Cash, Beginning	<u>32,437.47</u>	<u>52,437.47</u>		
Unencumbered Cash, Ending	<u>\$ 52,437.47</u>	<u>\$ 67,437.47</u>		

SHERMAN COUNTY, KANSAS  
 PROGRAM FOR THE ELDERLY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 41,569.12	\$ 41,935.90	\$ 41,941.00	\$ (5.10)
Delinquent Tax	79.74	55.89	50.00	5.89
Motor Vehicle Tax	3,552.44	3,287.80	3,147.00	140.80
Recreational Vehicle Tax	72.71	72.50	69.00	3.50
16/20M Vehicle Tax	235.82	228.77	206.00	22.77
Commercial Vehicle Tax	218.36	191.75	187.00	4.75
County Redemption	279.26	564.98	200.00	364.98
Total Receipts	<u>46,007.45</u>	<u>46,337.59</u>	<u>\$ 45,800.00</u>	<u>\$ 537.59</u>
Expenditures				
Kanorado Senior Citizens Center	15,138.24	15,000.00	15,000.00	0.00
Goodland Senior Citizens Center	<u>30,661.76</u>	<u>30,800.00</u>	<u>30,800.00</u>	<u>0.00</u>
Total Expenditures	<u>45,800.00</u>	<u>45,800.00</u>	<u>\$ 45,800.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	207.45	537.59		
Unencumbered Cash, Beginning	<u>848.82</u>	<u>1,056.27</u>		
Unencumbered Cash, Ending	<u>\$ 1,056.27</u>	<u>\$ 1,593.86</u>		

SHERMAN COUNTY, KANSAS  
ROAD AND BRIDGE FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year			Variance
	Actual	Actual	Budget	Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 1,199,192.90	\$ 1,218,954.57	\$ 1,218,441.00	\$ 513.57
Delinquent Tax	2,051.62	1,579.18	1,000.00	579.18
Motor Vehicle Tax	71,399.15	91,985.60	90,798.00	1,187.60
Recreational Vehicle Tax	1,457.58	2,050.52	1,998.00	52.52
16/20M Vehicle Tax	3,698.88	5,582.78	5,941.00	(358.22)
Commercial Vehicle Tax	4,135.30	5,476.66	5,384.00	92.66
County Redemption	10,467.69	14,374.03	4,000.00	10,374.03
Special City/County Highway	330,878.33	327,924.90	340,496.00	(12,571.10)
County Equalization	1,396.25	3,054.63	2,500.00	554.63
Reimbursements and Miscellaneous	71,027.16	69,096.23	5,000.00	64,096.23
Total Receipts	1,695,704.86	1,740,079.10	\$ 1,675,558.00	\$ 64,521.10
Expenditures				
Administration:				
Personal Services	36,216.08	38,521.07	40,000.00	(1,478.93)
Contractual Services	25,465.40	17,345.28	50,000.00	(32,654.72)
Commodities	758.82	500.03	0.00	500.03
Maintenance:				
Personal Services	565,904.84	647,721.08	725,700.00	(77,978.92)
Contractual Services	125,317.16	142,880.04	196,200.00	(53,319.96)
Commodities	340,984.34	298,350.12	707,000.00	(408,649.88)
Capital Outlay	425,635.47	130,953.07	305,000.00	(174,046.93)
Operating Transfers:				
Transfer to Special Machinery	50,000.00	100,000.00	0.00	100,000.00
Total Expenditures	1,570,282.11	1,376,270.69	\$ 2,023,900.00	\$ (647,629.31)
Receipts Over (Under) Expenditures	125,422.75	363,808.41		
Unencumbered Cash, Beginning	225,276.19	350,698.94		
Unencumbered Cash, Ending	\$ 350,698.94	\$ 714,507.35		

SHERMAN COUNTY, KANSAS  
 SOLDIERS MEMORIAL PARK FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Tax	\$ 18,487.03	\$ 30,287.00	\$ 30,290.00	\$ (3.00)
Delinquent Tax	26.52	35.52	0.00	35.52
Motor Vehicle Tax	457.76	1,340.06	1,400.00	(59.94)
Recreational Vehicle Tax	9.31	30.42	31.00	(0.58)
16/20M Vehicle Tax	0.00	58.21	92.00	(33.79)
Commercial Vehicle Tax	20.74	82.97	83.00	(0.03)
County Redemption	170.91	212.99	50.00	162.99
Reimbursements and Miscellaneous	<u>1,900.26</u>	<u>150.00</u>	<u>1,500.00</u>	<u>(1,350.00)</u>
Total Receipts	<u>21,072.53</u>	<u>32,197.17</u>	<u>\$ 33,446.00</u>	<u>\$ (1,248.83)</u>
Expenditures				
Contractual Services	1,977.40	1,583.13	20,000.00	(18,416.87)
Commodities	4,769.77	2,634.07	25,000.00	(22,365.93)
Capital Outlay	<u>38,252.83</u>	<u>20,153.09</u>	<u>0.00</u>	<u>20,153.09</u>
Total Expenditures	<u>45,000.00</u>	<u>24,370.29</u>	<u>\$ 45,000.00</u>	<u>\$ (20,629.71)</u>
Receipts Over (Under) Expenditures	(23,927.47)	7,826.88		
Unencumbered Cash, Beginning	<u>35,481.99</u>	<u>11,554.52</u>		
Unencumbered Cash, Ending	<u>\$ 11,554.52</u>	<u>\$ 19,381.40</u>		

SHERMAN COUNTY, KANSAS  
 SPECIAL ALCOHOL PROGRAM FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Alcoholic Liquor Tax	\$ 11,518.34	\$ 9,741.07	\$ 13,000.00	\$ (3,258.93)
Total Receipts	<u>11,518.34</u>	<u>9,741.07</u>	<u>\$ 13,000.00</u>	<u>\$ (3,258.93)</u>
Expenditures				
Appropriation	<u>13,518.34</u>	<u>9,741.07</u>	<u>13,000.00</u>	<u>(3,258.93)</u>
Total Expenditures	<u>13,518.34</u>	<u>9,741.07</u>	<u>\$ 13,000.00</u>	<u>\$ (3,258.93)</u>
Receipts Over (Under) Expenditures	(2,000.00)	0.00		
Unencumbered Cash, Beginning	<u>2,000.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS  
 SPECIAL PARKS AND RECREATION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Local Alcoholic Liquor Tax	\$ 1,165.17	\$ 1,395.02	\$ 834.00	\$ 561.02
Total Receipts	<u>1,165.17</u>	<u>1,395.02</u>	<u>\$ 834.00</u>	<u>\$ 561.02</u>
Expenditures				
Appropriation	<u>6,577.20</u>	<u>1,180.03</u>	<u>1,442.00</u>	<u>(261.97)</u>
Total Expenditures	<u>6,577.20</u>	<u>1,180.03</u>	<u>\$ 1,442.00</u>	<u>\$ (261.97)</u>
Receipts Over (Under) Expenditures	(5,412.03)	214.99		
Unencumbered Cash, Beginning	<u>6,421.38</u>	<u>1,009.35</u>		
Unencumbered Cash, Ending	<u>\$ 1,009.35</u>	<u>\$ 1,224.34</u>		



SHERMAN COUNTY, KANSAS  
 SPECIAL MACHINERY FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Operating Transfers:		
From Road and Bridge	\$ 50,000.00	\$ 100,000.00
Total Receipts	<u>50,000.00</u>	<u>100,000.00</u>
Expenditures		
Capital Outlay	<u>202,288.00</u>	<u>0.00</u>
Total Expenditures	<u>202,288.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	(152,288.00)	100,000.00
Unencumbered Cash, Beginning	<u>409,536.86</u>	<u>257,248.86</u>
Unencumbered Cash, Ending	<u><u>\$ 257,248.86</u></u>	<u><u>\$ 357,248.86</u></u>

SHERMAN COUNTY, KANSAS  
 CAPITAL IMPROVEMENT FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Operating Transfers:		
From General	<u>\$ 200,000.00</u>	<u>\$ 200,000.00</u>
Total Receipts	<u>200,000.00</u>	<u>200,000.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	200,000.00	200,000.00
Unencumbered Cash, Beginning	<u>492,549.96</u>	<u>692,549.96</u>
Unencumbered Cash, Ending	<u><u>\$ 692,549.96</u></u>	<u><u>\$ 892,549.96</u></u>

SHERMAN COUNTY, KANSAS  
 EQUIPMENT RESERVE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>93,934.54</u>	<u>93,934.54</u>
Unencumbered Cash, Ending	<u><u>\$ 93,934.54</u></u>	<u><u>\$ 93,934.54</u></u>

SHERMAN COUNTY, KANSAS  
TORT LIABILITY FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 16,830.09	\$ 18,444.10	\$ 18,443.00	\$ 1.10
Delinquent Tax	30.94	24.14	0.00	24.14
Motor Vehicle Tax	1,232.89	1,324.06	1,271.00	53.06
Recreational Vehicle Tax	25.09	29.20	28.00	1.20
16/20M Vehicle Tax	70.46	90.12	83.00	7.12
Commercial Vehicle Tax	73.03	77.49	75.00	2.49
County Redemption	165.91	240.15	100.00	140.15
Total Receipts	<u>18,428.41</u>	<u>20,229.26</u>	<u>\$ 20,000.00</u>	<u>\$ 229.26</u>
Expenditures				
Contractual Services	<u>19,554.00</u>	<u>20,098.00</u>	<u>28,000.00</u>	<u>(7,902.00)</u>
Total Expenditures	<u>19,554.00</u>	<u>20,098.00</u>	<u>\$ 28,000.00</u>	<u>\$ (7,902.00)</u>
Receipts Over (Under) Expenditures	(1,125.59)	131.26		
Unencumbered Cash, Beginning	<u>9,634.46</u>	<u>8,508.87</u>		
Unencumbered Cash, Ending	<u>\$ 8,508.87</u>	<u>\$ 8,640.13</u>		

SHERMAN COUNTY, KANSAS  
 TOURISM AND CONVENTION FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Transient Guest Tax	\$ 124,453.01	\$ 132,441.44	\$ 200,000.00	\$ (67,558.56)
Total Receipts	<u>124,453.01</u>	<u>132,441.44</u>	<u>\$ 200,000.00</u>	<u>\$ (67,558.56)</u>
Expenditures				
Appropriation	<u>124,453.01</u>	<u>132,441.44</u>	<u>200,000.00</u>	<u>(67,558.56)</u>
Total Expenditures	<u>124,453.01</u>	<u>132,441.44</u>	<u>\$ 200,000.00</u>	<u>\$ (67,558.56)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS  
 SHERIFF REWARD FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>143.63</u>	<u>143.63</u>
Unencumbered Cash, Ending	<u><u>\$ 143.63</u></u>	<u><u>\$ 143.63</u></u>

SHERMAN COUNTY, KANSAS  
 COUNTY HEALTH CAPITAL OUTLAY FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Receipts	0.00	0.00	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Capital Outlay	0.00	0.00	30,796.00	(30,796.00)
Total Expenditures	0.00	0.00	<u>\$ 30,796.00</u>	<u>\$ (30,796.00)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	30,796.16	30,796.16		
Unencumbered Cash, Ending	<u>\$ 30,796.16</u>	<u>\$ 30,796.16</u>		

SHERMAN COUNTY, KANSAS  
 HEALTH CARE SERVICES FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Health Care Services Tax	\$ 317,720.88	\$ 329,009.74	\$ 305,000.00	\$ 24,009.74
Total Receipts	<u>317,720.88</u>	<u>329,009.74</u>	<u>\$ 305,000.00</u>	<u>\$ 24,009.74</u>
Expenditures				
Appropriations:				
High Plains Mental Health Center	43,000.00	43,000.00	43,000.00	0.00
County Health	80,000.00	80,000.00	80,000.00	0.00
Development Services NWKS, Inc.	30,000.00	30,000.00	30,000.00	0.00
EMT Training	1,583.00	3,236.64	15,000.00	(11,763.36)
Other Appropriations	18,178.19	30,324.59	560,860.00	(530,535.41)
Senior Care Act	4,500.00	4,500.00	4,500.00	0.00
Good Samaritan Center	0.00	250,000.00	20,000.00	230,000.00
Kanorado Meal Site	10,228.00	16,866.00	6,638.00	10,228.00
Goodland Meal Site	2,520.00	5,070.00	2,550.00	2,520.00
Ambulance Equipment	1,140.00	6,063.68	100,000.00	(93,936.32)
Rawlins County Dental Clinic	<u>5,000.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>0.00</u>
Total Expenditures	<u>196,149.19</u>	<u>474,060.91</u>	<u>\$ 867,548.00</u>	<u>\$ (393,487.09)</u>
Receipts Over (Under) Expenditures	121,571.69	(145,051.17)		
Unencumbered Cash, Beginning	<u>617,796.02</u>	<u>739,367.71</u>		
Unencumbered Cash, Ending	<u>\$ 739,367.71</u>	<u>\$ 594,316.54</u>		



SHERMAN COUNTY, KANSAS  
 CONSERVATION DISTRICT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 24,187.26	\$ 25,918.59	\$ 25,870.00	\$ 48.59
Delinquent Tax	46.14	34.09	30.00	4.09
Motor Vehicle Tax	2,005.13	1,912.99	1,831.00	81.99
Recreational Vehicle Tax	41.06	42.27	40.00	2.27
16/20M Vehicle Tax	128.93	133.11	120.00	13.11
Commercial Vehicle Tax	122.20	111.57	109.00	2.57
County Redemption	194.30	337.54	500.00	(162.46)
Total Receipts	<u>26,725.02</u>	<u>28,490.16</u>	<u>\$ 28,500.00</u>	<u>\$ (9.84)</u>
Expenditures				
Appropriation	<u>26,725.02</u>	<u>28,490.16</u>	<u>28,500.00</u>	<u>(9.84)</u>
Total Expenditures	<u>26,725.02</u>	<u>28,490.16</u>	<u>\$ 28,500.00</u>	<u>\$ (9.84)</u>
Receipts Over (Under) Expenditures	0.00	0.00		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS  
CEMETERY FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 37,982.42	\$ 38,246.92	\$ 38,250.00	\$ (3.08)
Delinquent Tax	73.62	50.75	50.00	0.75
Motor Vehicle Tax	3,220.62	2,986.79	2,878.00	108.79
Recreational Vehicle Tax	65.92	66.05	63.00	3.05
16/20M Vehicle Tax	218.54	202.93	188.00	14.93
Commercial Vehicle Tax	199.10	174.79	171.00	3.79
County Redemption	305.28	532.84	400.00	132.84
Total Receipts	<u>42,065.50</u>	<u>42,261.07</u>	<u>\$ 42,000.00</u>	<u>\$ 261.07</u>
Expenditures				
Appropriation	<u>42,000.00</u>	<u>42,000.00</u>	<u>42,000.00</u>	<u>0.00</u>
Total Expenditures	<u>42,000.00</u>	<u>42,000.00</u>	<u>\$ 42,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	65.50	261.07		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>65.50</u>		
Unencumbered Cash, Ending	<u>\$ 65.50</u>	<u>\$ 326.57</u>		

SHERMAN COUNTY, KANSAS  
LIBRARY FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Ad Valorem Property Tax	\$ 22,807.83	\$ 22,909.42	\$ 22,901.00	\$ 8.42
Delinquent Tax	44.02	30.33	20.00	10.33
Motor Vehicle Tax	1,914.13	1,788.78	1,726.00	62.78
Recreational Vehicle Tax	39.21	39.54	38.00	1.54
16/20M Vehicle Tax	130.34	120.18	113.00	7.18
Commercial Vehicle Tax	118.46	104.96	102.00	2.96
County Redemption	178.27	317.26	100.00	217.26
Total Receipts	<u>25,232.26</u>	<u>25,310.47</u>	<u>\$ 25,000.00</u>	<u>\$ 310.47</u>
Expenditures				
Appropriation	<u>25,000.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>0.00</u>
Total Expenditures	<u>25,000.00</u>	<u>25,000.00</u>	<u>\$ 25,000.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	232.26	310.47		
Unencumbered Cash, Beginning	<u>0.00</u>	<u>232.26</u>		
Unencumbered Cash, Ending	<u>\$ 232.26</u>	<u>\$ 542.73</u>		

SHERMAN COUNTY, KANSAS  
 2012 911 FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

		Current Year		
	Prior Year Actual	Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Telephone Tax	\$ 50,129.74	\$ 52,839.81	\$ 50,000.00	\$ 2,839.81
Interest on Idle Funds	<u>2,139.18</u>	<u>3,058.50</u>	<u>0.00</u>	<u>3,058.50</u>
Total Receipts	<u>52,268.92</u>	<u>55,898.31</u>	<u>\$ 50,000.00</u>	<u>\$ 5,898.31</u>
Expenditures				
Contractual Services	50,344.21	78,977.68	246,667.00	(167,689.32)
Commodities	355.88	0.00	0.00	0.00
Capital Outlay	<u>5,117.85</u>	<u>57,083.32</u>	<u>25,000.00</u>	<u>32,083.32</u>
Total Expenditures	<u>55,817.94</u>	<u>136,061.00</u>	<u>\$ 271,667.00</u>	<u>\$ (135,606.00)</u>
Receipts Over (Under) Expenditures	(3,549.02)	(80,162.69)		
Unencumbered Cash, Beginning	<u>236,666.66</u>	<u>233,117.64</u>		
Unencumbered Cash, Ending	<u>\$ 233,117.64</u>	<u>\$ 152,954.95</u>		

SHERMAN COUNTY, KANSAS  
 PROSECUTING ATTORNEY TRAINING FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Fees	\$ 3,189.00	\$ 2,111.38	\$ 2,500.00	\$ (388.62)
Total Receipts	<u>3,189.00</u>	<u>2,111.38</u>	<u>\$ 2,500.00</u>	<u>\$ (388.62)</u>
Expenditures				
Contractual Services	2,569.50	1,377.69	11,680.00	(10,302.31)
Commodities	0.00	54.36	0.00	54.36
Capital Outlay	<u>0.00</u>	<u>798.00</u>	<u>0.00</u>	<u>798.00</u>
Total Expenditures	<u>2,569.50</u>	<u>2,230.05</u>	<u>\$ 11,680.00</u>	<u>\$ (9,449.95)</u>
Receipts Over (Under) Expenditures	619.50	(118.67)		
Unencumbered Cash, Beginning	<u>9,179.78</u>	<u>9,799.28</u>		
Unencumbered Cash, Ending	<u>\$ 9,799.28</u>	<u>\$ 9,680.61</u>		

This fund is exempt from the budget law per K.S.A. 28-170a, therefore, the amount budgeted is for internal purposes only. Expenditures for this fund are not subject to budget law restrictions.

SHERMAN COUNTY, KANSAS  
 REGISTER OF DEEDS TECHNOLOGY FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Fees	\$ 7,038.00	\$ 8,216.00
Interest on Idle Funds	<u>436.11</u>	<u>777.95</u>
Total Receipts	<u>7,474.11</u>	<u>8,993.95</u>
Expenditures		
Contractual Services	480.16	479.18
Commodities	8.71	134.65
Capital Outlay	<u>1,219.45</u>	<u>1.50</u>
Total Expenditures	<u>1,708.32</u>	<u>615.33</u>
Receipts Over (Under) Expenditures	5,765.79	8,378.62
Unencumbered Cash, Beginning	<u>43,980.84</u>	<u>49,746.63</u>
Unencumbered Cash, Ending	<u><u>\$ 49,746.63</u></u>	<u><u>\$ 58,125.25</u></u>

SHERMAN COUNTY, KANSAS  
 COUNTY CLERK TECHNOLOGY FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Fees	<u>\$ 1,759.50</u>	<u>\$ 2,054.00</u>
Total Receipts	<u>1,759.50</u>	<u>2,054.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	1,759.50	2,054.00
Unencumbered Cash, Beginning	<u>6,125.50</u>	<u>7,885.00</u>
Unencumbered Cash, Ending	<u><u>\$ 7,885.00</u></u>	<u><u>\$ 9,939.00</u></u>

SHERMAN COUNTY, KANSAS  
 COUNTY TREASURER TECHNOLOGY FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Fees	<u>\$ 1,759.50</u>	<u>\$ 2,054.00</u>
Total Receipts	<u>1,759.50</u>	<u>2,054.00</u>
Expenditures		
Capital Outlay	<u>1,642.01</u>	<u>0.00</u>
Total Expenditures	<u>1,642.01</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	117.49	2,054.00
Unencumbered Cash, Beginning	<u>6,125.50</u>	<u>6,242.99</u>
Unencumbered Cash, Ending	<u><u>\$ 6,242.99</u></u>	<u><u>\$ 8,296.99</u></u>



SHERMAN COUNTY, KANSAS  
 MICRO LOANS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Interest on Idle Funds	\$ 516.69	\$ 830.27
Total Receipts	<u>516.69</u>	<u>830.27</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	516.69	830.27
Unencumbered Cash, Beginning	<u>55,675.93</u>	<u>56,192.62</u>
Unencumbered Cash, Ending	<u>\$ 56,192.62</u>	<u>\$ 57,022.89</u>

SHERMAN COUNTY, KANSAS  
 911 WIRELESS FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
None	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total Receipts	0.00	0.00	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Contractual Services	19,301.00	0.00	2,389.00	(2,389.00)
Capital Outlay	0.00	2,388.73	0.00	2,388.73
Total Expenditures	19,301.00	2,388.73	<u>\$ 2,389.00</u>	<u>\$ (0.27)</u>
Receipts Over (Under) Expenditures	(19,301.00)	(2,388.73)		
Unencumbered Cash, Beginning	21,689.73	2,388.73		
Unencumbered Cash, Ending	<u>\$ 2,388.73</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS  
 SMOKEY GARDENS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Donations	\$ 2,565.73	\$ 7,911.50
Total Receipts	<u>2,565.73</u>	<u>7,911.50</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	2,565.73	7,911.50
Unencumbered Cash, Beginning	<u>6,967.94</u>	<u>9,533.67</u>
Unencumbered Cash, Ending	<u>\$ 9,533.67</u>	<u>\$ 17,445.17</u>

SHERMAN COUNTY, KANSAS  
 FUNDRAISER DONATIONS FIRE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Donations	\$ 570.63	\$ 688.70
Total Receipts	<u>570.63</u>	<u>688.70</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	570.63	688.70
Unencumbered Cash, Beginning	<u>3,840.38</u>	<u>4,411.01</u>
Unencumbered Cash, Ending	<u><u>\$ 4,411.01</u></u>	<u><u>\$ 5,099.71</u></u>

SHERMAN COUNTY, KANSAS  
 FUNDRAISER DONATIONS EMS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Donations	\$ 2,210.61	\$ 7,412.10
Total Receipts	<u>2,210.61</u>	<u>7,412.10</u>
Expenditures		
Contractual Services	<u>3,283.53</u>	<u>5,351.76</u>
Total Expenditures	<u>3,283.53</u>	<u>5,351.76</u>
Receipts Over (Under) Expenditures	(1,072.92)	2,060.34
Unencumbered Cash, Beginning	<u>2,411.90</u>	<u>1,338.98</u>
Unencumbered Cash, Ending	<u>\$ 1,338.98</u>	<u>\$ 3,399.32</u>

SHERMAN COUNTY, KANSAS  
 GRANTS FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Grants	\$ 0.00	\$ 37,500.00
Total Receipts	<u>0.00</u>	<u>37,500.00</u>
Expenditures		
Capital Outlay	<u>948.40</u>	<u>22,500.00</u>
Total Expenditures	<u>948.40</u>	<u>22,500.00</u>
Receipts Over (Under) Expenditures	(948.40)	15,000.00
Unencumbered Cash, Beginning	<u>948.40</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 15,000.00</u>

SHERMAN COUNTY, KANSAS  
 BOND AND INTEREST FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
Delinquent Tax	\$ 7.30	\$ 0.00	\$ 0.00	\$ 0.00
County Redemption	<u>665.48</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Receipts	<u>672.78</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Expenditures				
Operating Transfers:				
To General	<u>5,351.28</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>5,351.28</u>	<u>0.00</u>	<u>\$ 0.00</u>	<u>\$ 0.00</u>
Receipts Over (Under) Expenditures	(4,678.50)	0.00		
Unencumbered Cash, Beginning	<u>4,678.50</u>	<u>0.00</u>		
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>		

SHERMAN COUNTY, KANSAS  
 SALES TAX FOR ROAD PROJECT FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Sales Tax Receipts	\$ 1,269,740.58	\$ 1,314,855.38	\$ 1,253,500.00	\$ 61,355.38
Interest on Idle Funds	26,848.27	42,720.67	0.00	42,720.67
Total Receipts	<u>1,296,588.85</u>	<u>1,357,576.05</u>	<u>\$ 1,253,500.00</u>	<u>\$ 104,076.05</u>
Expenditures				
Bond Principal	815,000.00	835,000.00	835,000.00	0.00
Bond Interest	100,067.50	83,617.50	83,618.00	(0.50)
Contractual Services	35,040.00	26,181.62	2,484,737.00	(2,458,555.38)
Capital Outlay	348,554.57	0.00	0.00	0.00
Cash Basis Reserve	0.00	0.00	916,867.00	(916,867.00)
Total Expenditures	<u>1,298,662.07</u>	<u>944,799.12</u>	<u>\$ 4,320,222.00</u>	<u>\$ (3,375,422.88)</u>
Receipts Over (Under) Expenditures	(2,073.22)	412,776.93		
Unencumbered Cash, Beginning	<u>3,078,289.83</u>	<u>3,076,216.61</u>		
Unencumbered Cash, Ending	<u>\$ 3,076,216.61</u>	<u>\$ 3,488,993.54</u>		



SHERMAN COUNTY, KANSAS  
 SOLID WASTE FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Taxes and Shared Receipts:				
County Redemption	\$ 6,547.71	\$ 372.93	\$ 0.00	\$ 372.93
Fees	503,908.19	527,800.73	500,000.00	27,800.73
Reimbursements and Miscellaneous	86.06	3,570.90	0.00	3,570.90
Total Receipts	<u>510,541.96</u>	<u>531,744.56</u>	<u>\$ 500,000.00</u>	<u>\$ 31,744.56</u>
Expenditures				
Personal Services	151,186.14	154,292.46	174,000.00	(19,707.54)
Contractual Services	132,300.22	159,479.18	173,900.00	(14,420.82)
Commodities	42,500.95	39,452.59	69,200.00	(29,747.41)
Capital Outlay	5,066.20	31,145.67	315,338.00	(284,192.33)
Total Expenditures	<u>331,053.51</u>	<u>384,369.90</u>	<u>\$ 732,438.00</u>	<u>\$ (348,068.10)</u>
Receipts Over (Under) Expenditures	179,488.45	147,374.66		
Unencumbered Cash, Beginning	<u>151,637.50</u>	<u>331,125.95</u>		
Unencumbered Cash, Ending	<u>\$ 331,125.95</u>	<u>\$ 478,500.61</u>		

SHERMAN COUNTY, KANSAS  
 LANDFILL EXCAVATION FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>18,075.89</u>	<u>18,075.89</u>
Unencumbered Cash, Ending	<u><u>\$ 18,075.89</u></u>	<u><u>\$ 18,075.89</u></u>

SHERMAN COUNTY, KANSAS  
 POST CLOSURE - LANDFILL FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
None	\$ 0.00	\$ 0.00
Total Receipts	<u>0.00</u>	<u>0.00</u>
Expenditures		
None	<u>0.00</u>	<u>0.00</u>
Total Expenditures	<u>0.00</u>	<u>0.00</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>225,000.00</u>	<u>225,000.00</u>
Unencumbered Cash, Ending	<u>\$ 225,000.00</u>	<u>\$ 225,000.00</u>

SHERMAN COUNTY, KANSAS  
JAIL COMMISSARY FUND  
Schedule of Receipts and Expenditures - Actual and Budget  
Regulatory Basis  
For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	Prior Year Actual	Current Year		
		Actual	Budget	Variance Over (Under)
Receipts				
Fees	\$ 5,497.32	\$ 37,192.93	\$ 30,000.00	\$ 7,192.93
Total Receipts	<u>5,497.32</u>	<u>37,192.93</u>	<u>\$ 30,000.00</u>	<u>\$ 7,192.93</u>
Expenditures				
Contractual Services	1,220.90	7,277.69	0.00	7,277.69
Commodities	3,532.72	16,763.62	31,311.00	(14,547.38)
Capital Outlay	<u>0.00</u>	<u>1,641.79</u>	<u>0.00</u>	<u>1,641.79</u>
Total Expenditures	<u>4,753.62</u>	<u>25,683.10</u>	<u>\$ 31,311.00</u>	<u>\$ (5,627.90)</u>
Receipts Over (Under) Expenditures	743.70	11,509.83		
Unencumbered Cash, Beginning	<u>(688.50)</u>	<u>55.20</u>		
Unencumbered Cash, Ending	<u>\$ 55.20</u>	<u>\$ 11,565.03</u>		

SHERMAN COUNTY, KANSAS  
 AUTO MOTOR SPECIAL FUND  
 Schedule of Receipts and Expenditures - Actual and Budget  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Fees	\$ 77,791.83	\$ 78,333.25
Total Receipts	<u>77,791.83</u>	<u>78,333.25</u>
Expenditures		
Personal Services	52,255.75	53,914.17
Contractual Services	2,618.07	2,358.41
Commodities	364.05	1,785.13
Capital Outlay	108.77	4,148.85
Operating Transfers:		
To General	<u>22,445.19</u>	<u>16,126.69</u>
Total Expenditures	<u>77,791.83</u>	<u>78,333.25</u>
Receipts Over (Under) Expenditures	0.00	0.00
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 0.00</u>

SHERMAN COUNTY, KANSAS  
PROSECUTOR FORFEITURE TRUST FUND  
Schedule of Receipts and Expenditures  
Regulatory Basis

For the Year Ended December 31, 2019  
(With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Reimbursements and Miscellaneous	\$ 0.00	\$ 86,005.50
Total Receipts	<u>0.00</u>	<u>86,005.50</u>
Expenditures		
Contractual Services	<u>0.00</u>	<u>6,699.18</u>
Total Expenditures	<u>0.00</u>	<u>6,699.18</u>
Receipts Over (Under) Expenditures	0.00	79,306.32
Unencumbered Cash, Beginning	<u>0.00</u>	<u>0.00</u>
Unencumbered Cash, Ending	<u>\$ 0.00</u>	<u>\$ 79,306.32</u>

SHERMAN COUNTY, KANSAS  
 SHERIFF DRUG SEIZURE FUND  
 Schedule of Receipts and Expenditures  
 Regulatory Basis  
 For the Year Ended December 31, 2019  
 (With Comparative Actual Totals for the Prior Year Ended December 31, 2018)

	<u>2018</u>	<u>2019</u>
Receipts		
Reimbursements and Miscellaneous	\$ 0.00	\$ 894.00
Total Receipts	<u>0.00</u>	<u>894.00</u>
Expenditures		
Contractual Services	0.00	2,600.00
Capital Outlay	<u>1,866.69</u>	<u>0.00</u>
Total Expenditures	<u>1,866.69</u>	<u>2,600.00</u>
Receipts Over (Under) Expenditures	(1,866.69)	(1,706.00)
Unencumbered Cash, Beginning	<u>11,480.62</u>	<u>9,613.93</u>
Unencumbered Cash, Ending	<u><u>\$ 9,613.93</u></u>	<u><u>\$ 7,907.93</u></u>

SHERMAN COUNTY, KANSAS  
 AGENCY FUNDS  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2019

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Distributive Funds:				
Current Tax	\$ 9,640,673.54	\$ 14,012,892.95	\$ 13,740,759.75	\$ 9,912,806.74
County Redemption	17,227.59	205,762.33	190,024.92	32,965.00
Delinquent Personal Property Tax	109.69	16,912.89	16,976.86	45.72
Recreational Vehicle Tax	2,477.19	21,021.60	19,918.92	3,579.87
Local Alcoholic Liquor Tax	0.00	12,531.11	12,531.11	0.00
Local Retailers Sales Tax	0.00	670,496.48	670,496.48	0.00
Motor Vehicle Tax	171,258.86	932,729.91	928,155.42	175,833.35
Rental Vehicle Tax	123.87	292.89	290.81	125.95
Severance Tax	474.12	5,325.62	4,586.73	1,213.01
Special City and County Tax	0.00	242,303.76	242,303.76	0.00
Partial Payments	4,111.28	40,115.55	38,091.84	6,134.99
Solid Waste	0.00	308,579.76	293,045.31	15,534.45
Total Distributive Funds	<u>9,836,456.14</u>	<u>16,468,964.85</u>	<u>16,157,181.91</u>	<u>10,148,239.08</u>
Subdivision and Trust Funds:				
School Districts	12.34	4,923,615.45	4,923,615.45	12.34
Townships	165.15	0.00	0.00	165.15
Cities	0.00	1,834,044.02	1,834,044.02	0.00
Regional Library	0.00	84,712.97	84,712.97	0.00
Fire Districts	285,953.73	305,521.12	231,125.94	360,348.91
Heritage Trust	938.46	4,108.00	4,090.00	956.46
Drivers License	132.50	15,228.50	15,283.00	78.00
Non Sufficient Checks	0.00	699.62	699.62	0.00
KCOVRS Vehicle Tax	1,457.99	130,705.06	130,944.25	1,218.80
Motor Vehicle Licenses	4,560.15	511,495.62	511,057.03	4,998.74
Sales and Compensating Tax	21,855.34	430,027.56	407,707.02	44,175.88
Watersheds	0.00	151,691.50	151,691.50	0.00
Neighborhood Revitalization	0.00	368,915.79	366,168.90	2,746.89
Sunflower Extension District No. 6	0.00	201,026.70	201,026.70	0.00
Wildlife & Parks	0.00	3,390.00	3,390.00	0.00
Royalty Plate Fees	0.00	3,075.00	3,075.00	0.00
Oil & Gas Valuation Depl. Trust	27,933.35	412.74	0.00	28,346.09
Total Subdivision and Trust Funds	<u>343,009.01</u>	<u>8,968,669.65</u>	<u>8,868,631.40</u>	<u>443,047.26</u>

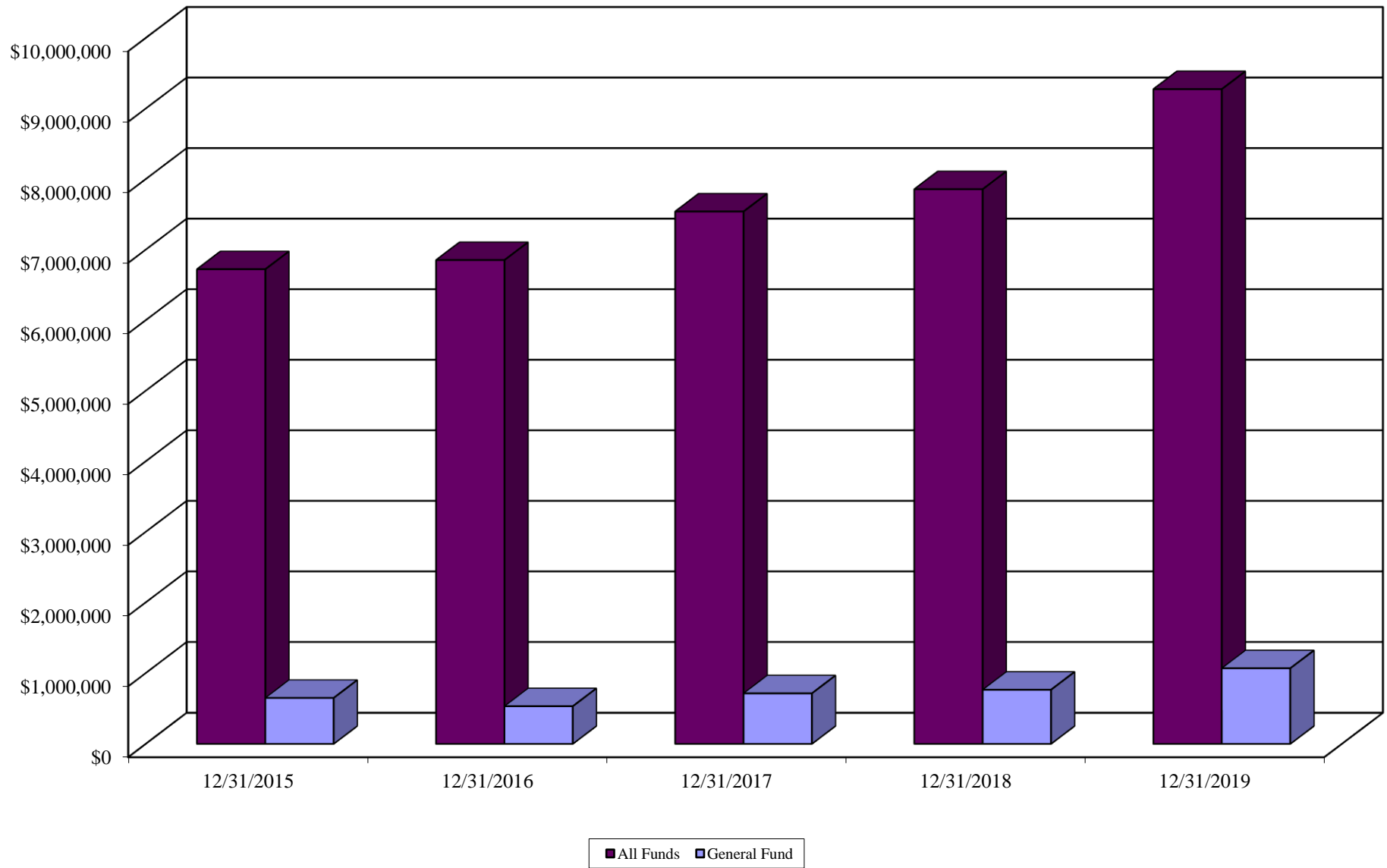


SHERMAN COUNTY, KANSAS  
 AGENCY FUNDS  
 Summary of Receipts and Disbursements  
 Regulatory Basis  
 For the Year Ended December 31, 2019

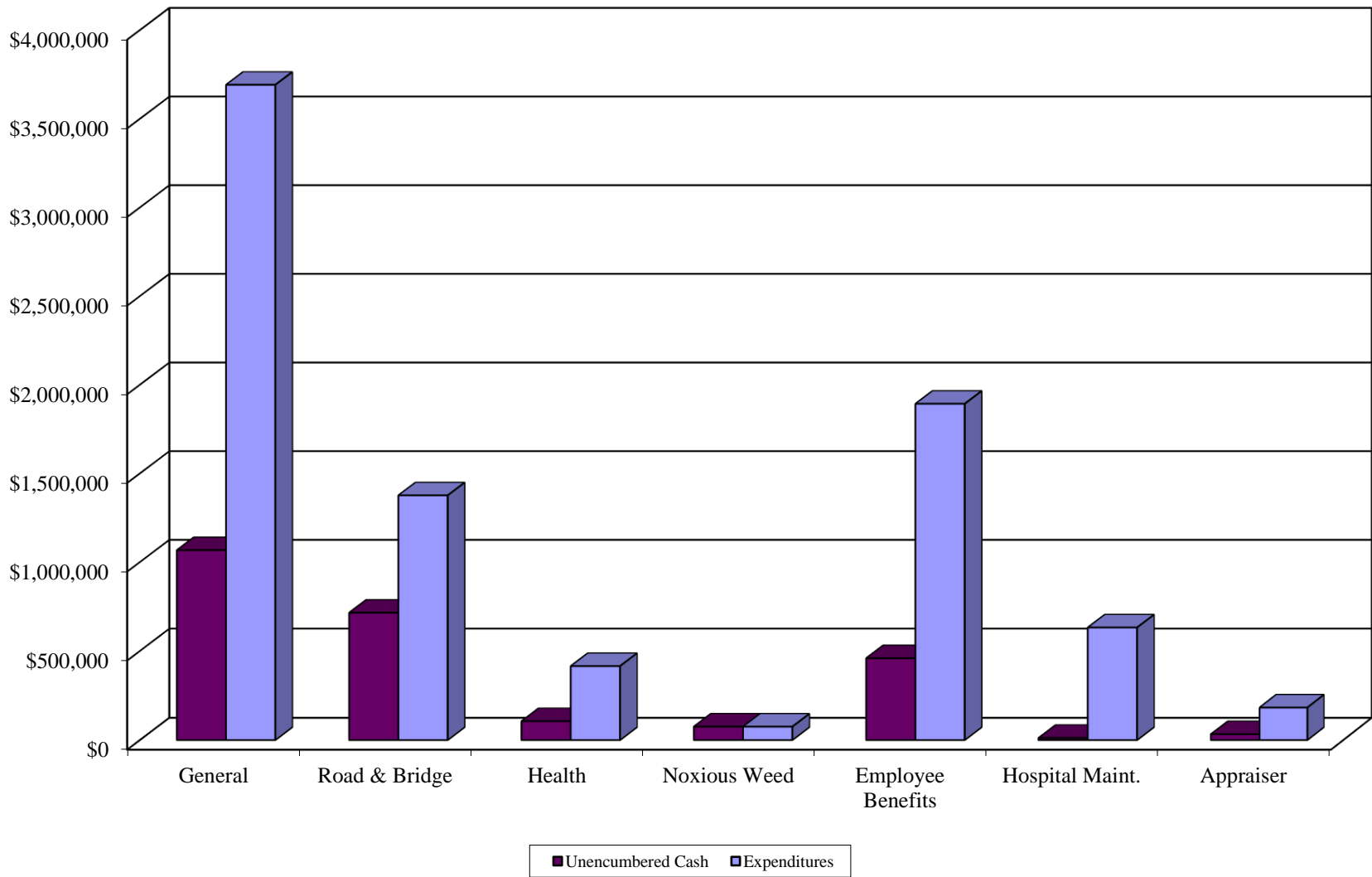
<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
State Funds:				
State Educational Building	0.00	109,127.38	109,127.38	0.00
State Institutional Building	<u>0.00</u>	<u>54,563.83</u>	<u>54,563.83</u>	<u>0.00</u>
Total State Funds	<u>0.00</u>	<u>163,691.21</u>	<u>163,691.21</u>	<u>0.00</u>
Other Agency Funds:				
Court Trustee	185,938.90	46,714.77	65,515.50	167,138.17
Clerk of the District Court	47,292.60	442,966.59	437,207.74	53,051.45
Law Library	40,016.35	11,935.86	18,444.81	33,507.40
Jail Commissary	<u>19,831.52</u>	<u>177,894.41</u>	<u>191,659.83</u>	<u>6,066.10</u>
Total Other Agency Funds	<u>293,079.37</u>	<u>679,511.63</u>	<u>712,827.88</u>	<u>259,763.12</u>
Total Agency Funds	<u>\$ 10,472,544.52</u>	<u>\$ 26,280,837.34</u>	<u>\$ 25,902,332.40</u>	<u>\$ 10,851,049.46</u>

## **SUPPLEMENTARY INFORMATION**

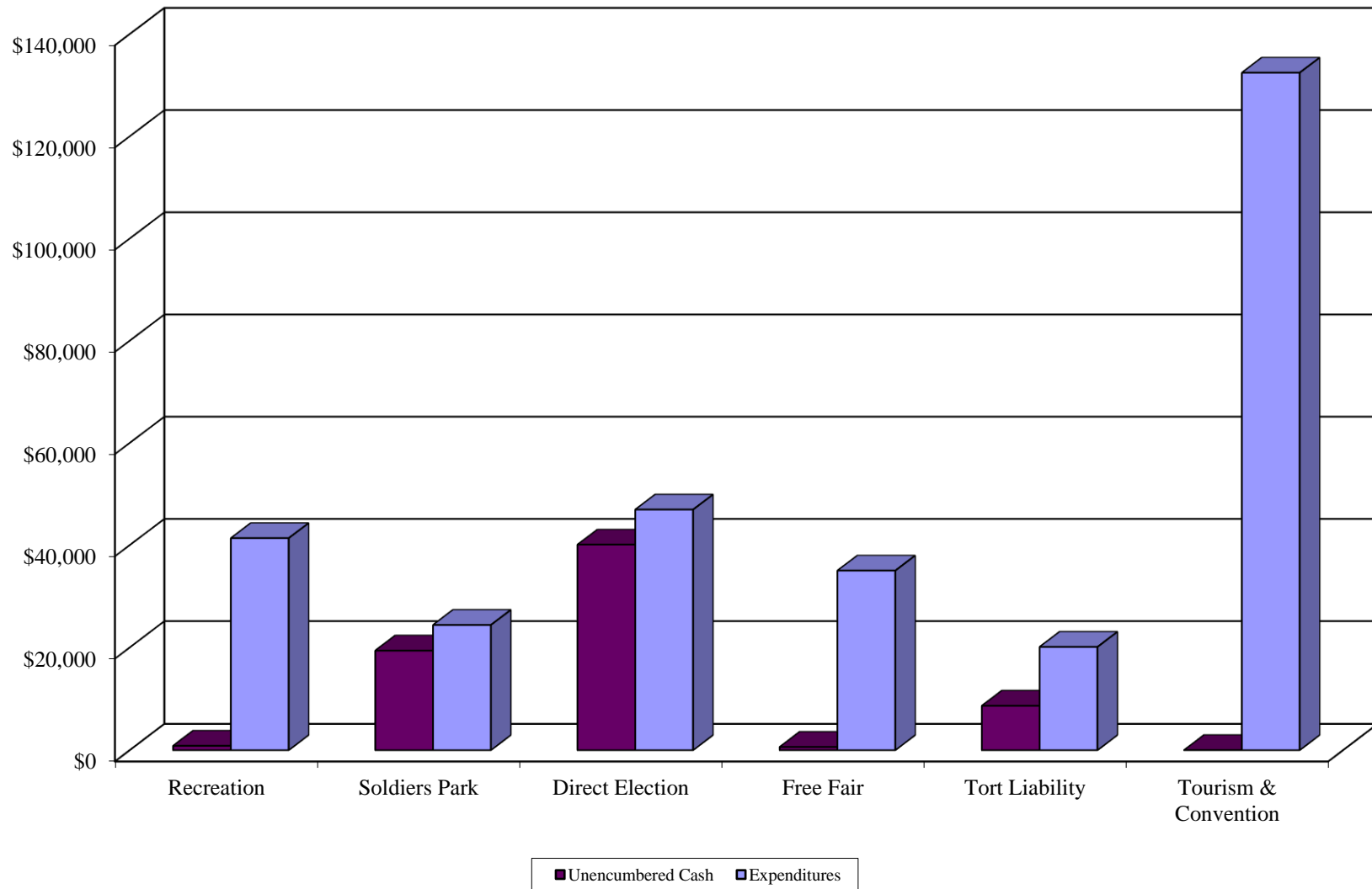
## Sherman County, Kansas Unencumbered Cash Balance



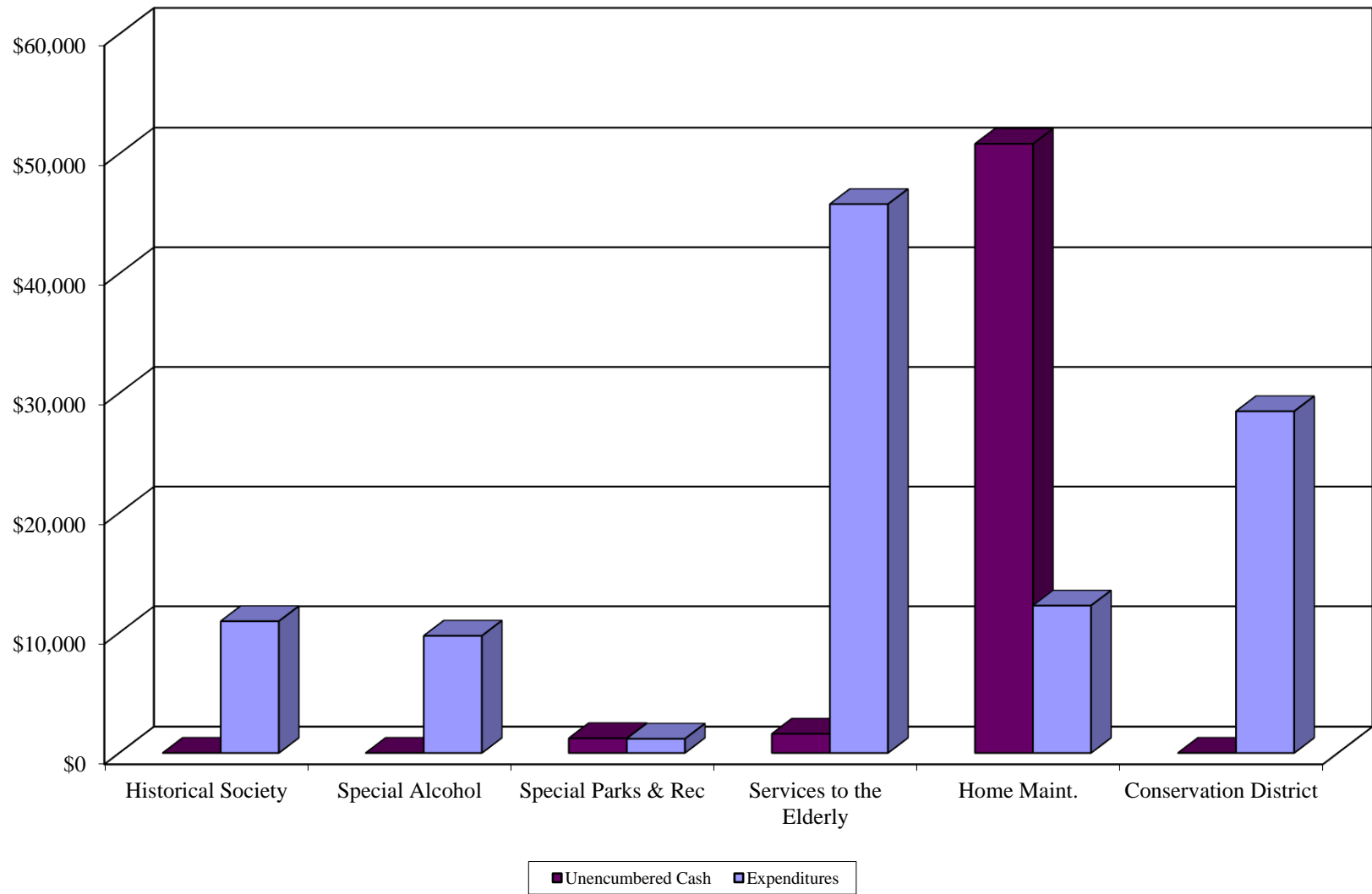
**Sherman County, Kansas  
Unencumbered Cash vs. Expenditures  
December 31, 2019  
Selected Funds**



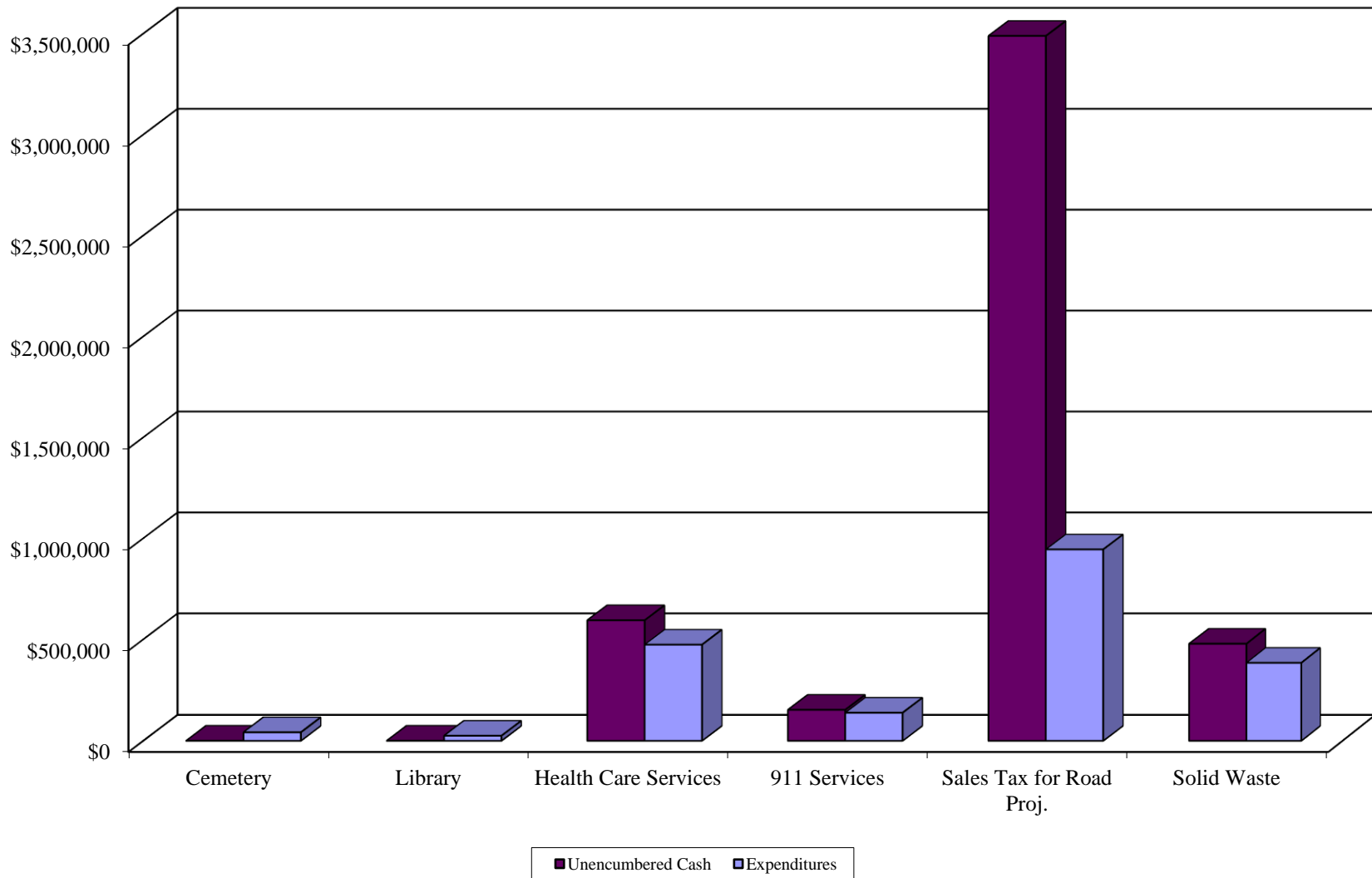
**Sherman County, Kansas**  
**Unencumbered Cash vs. Expenditures**  
**December 31, 2019**  
**Selected Funds**



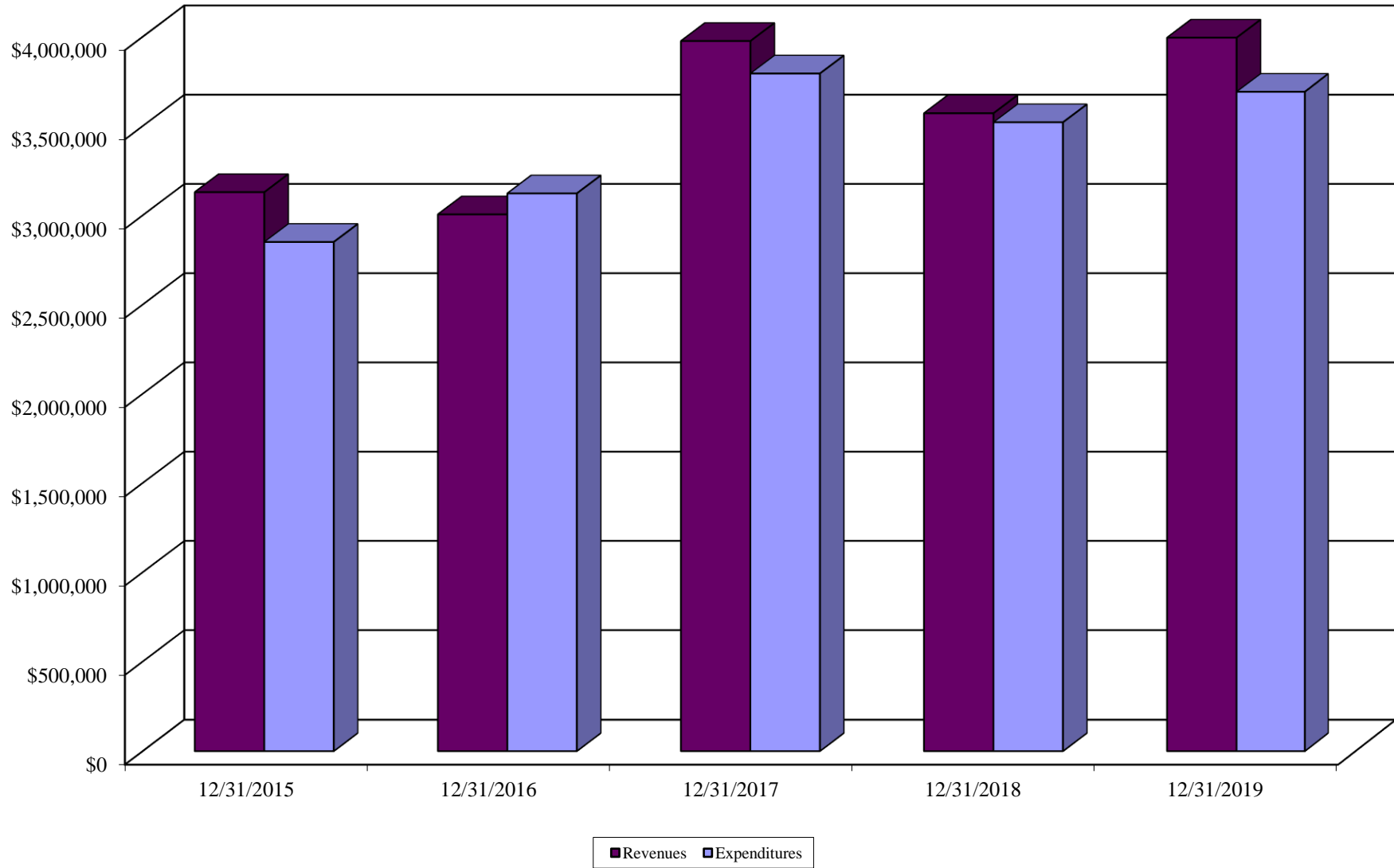
**Sherman County, Kansas**  
**Unencumbered Cash vs. Expenditures**  
**December 31, 2019**  
**Selected Funds**



**Sherman County, Kansas**  
**Unencumbered Cash vs. Expenditures**  
**December 31, 2019**  
**Selected Funds**

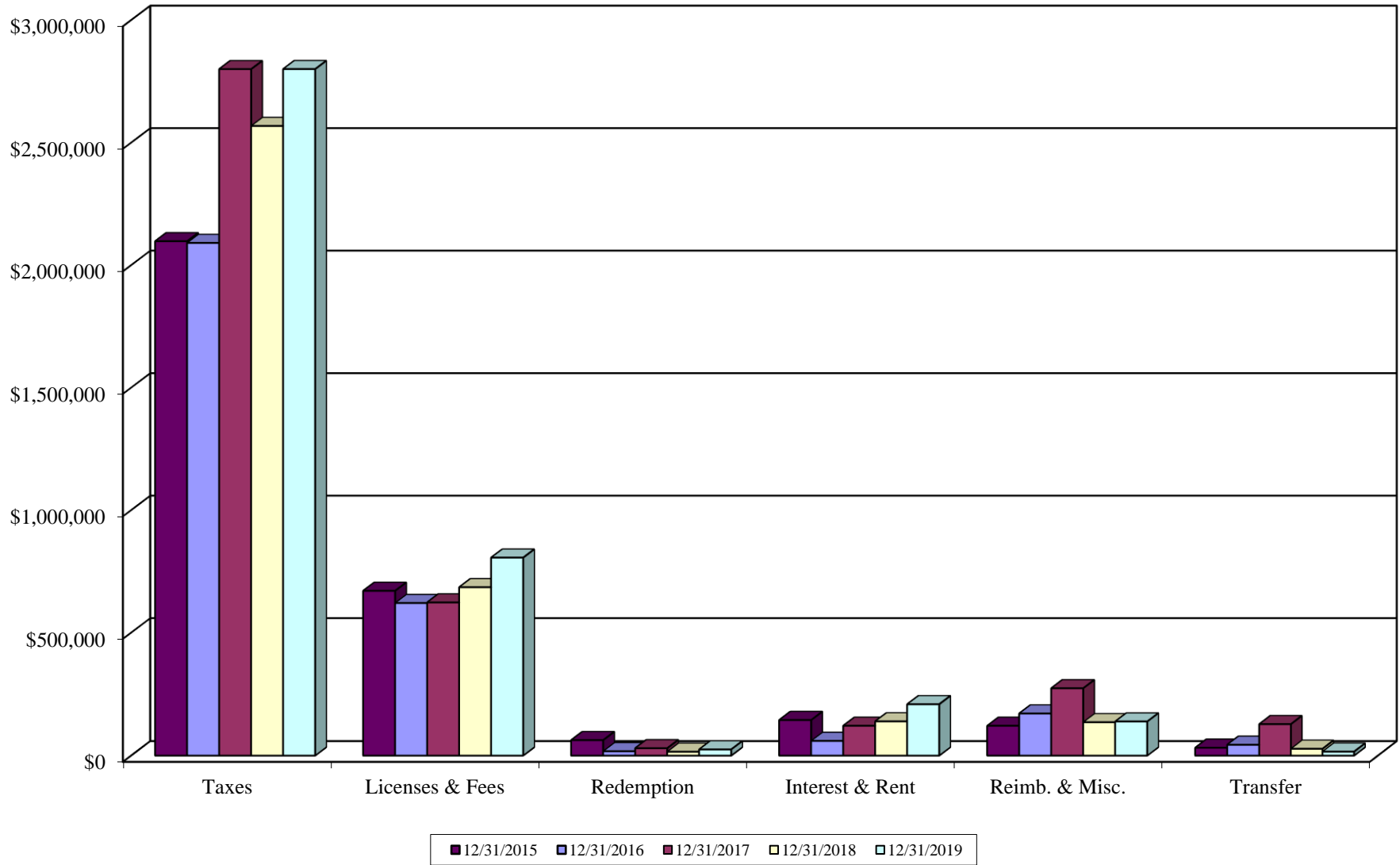


**Sherman County, Kansas  
General Fund  
Revenues vs. Expenditures**

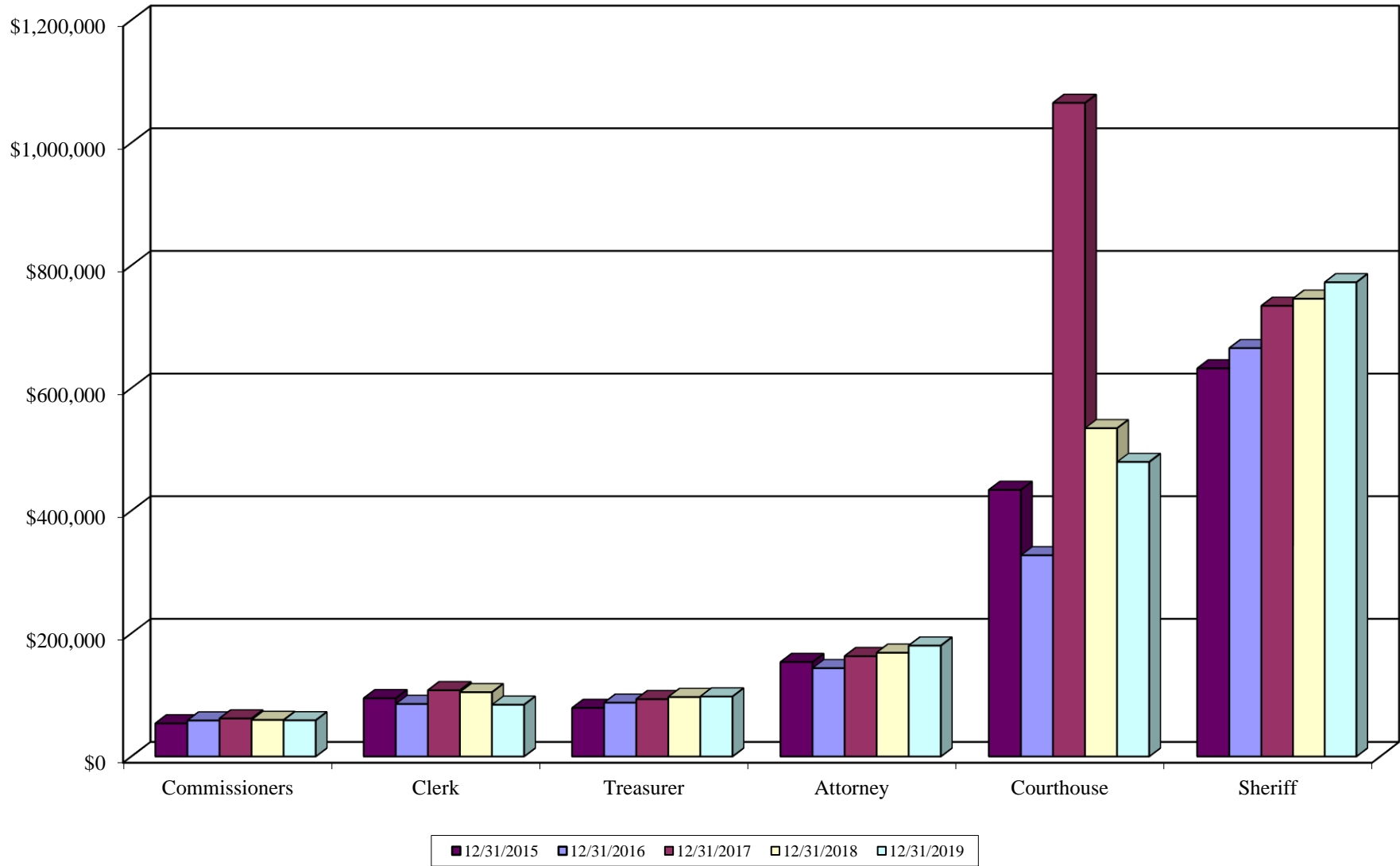




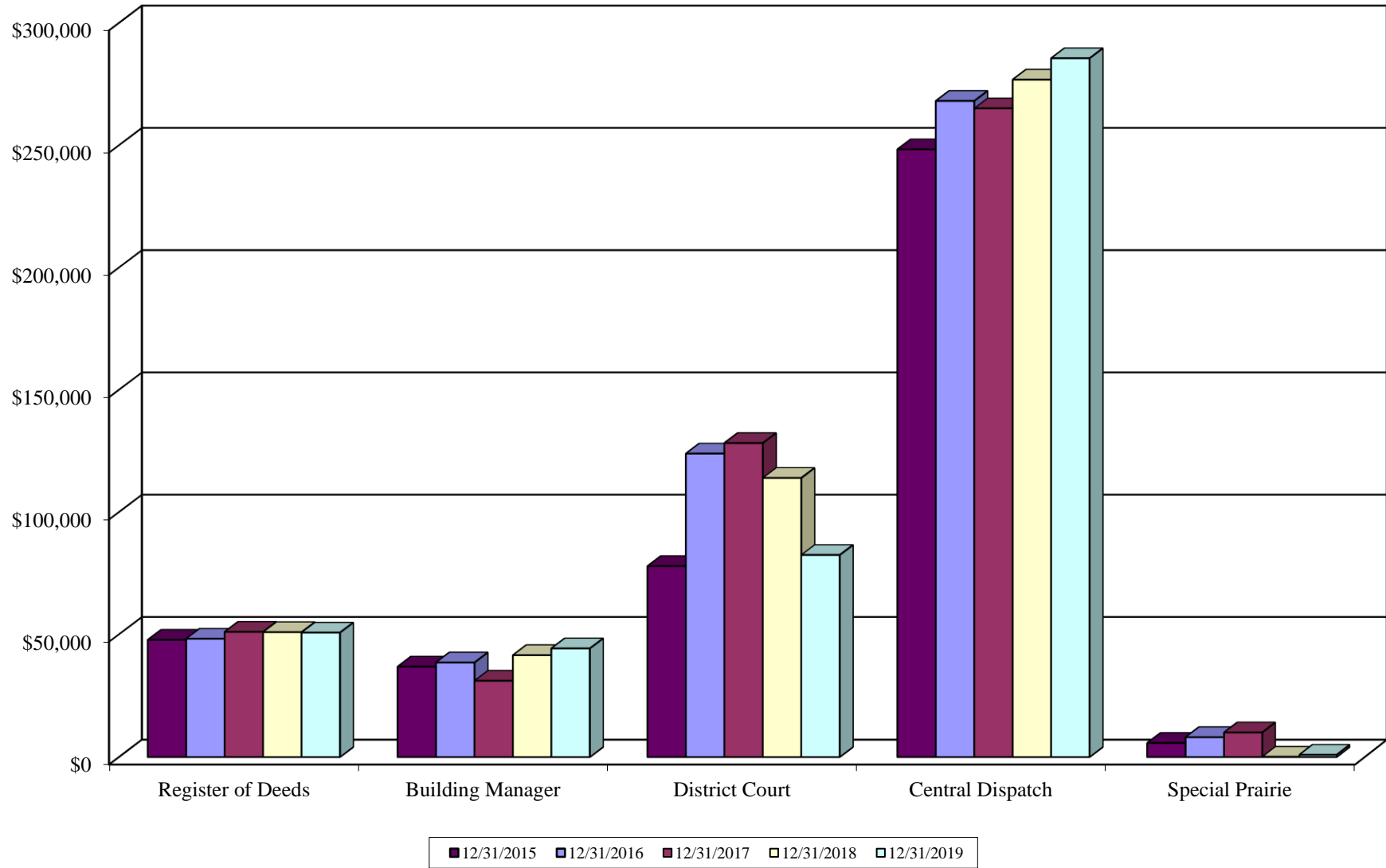
# Sherman County, Kansas General Fund Revenues



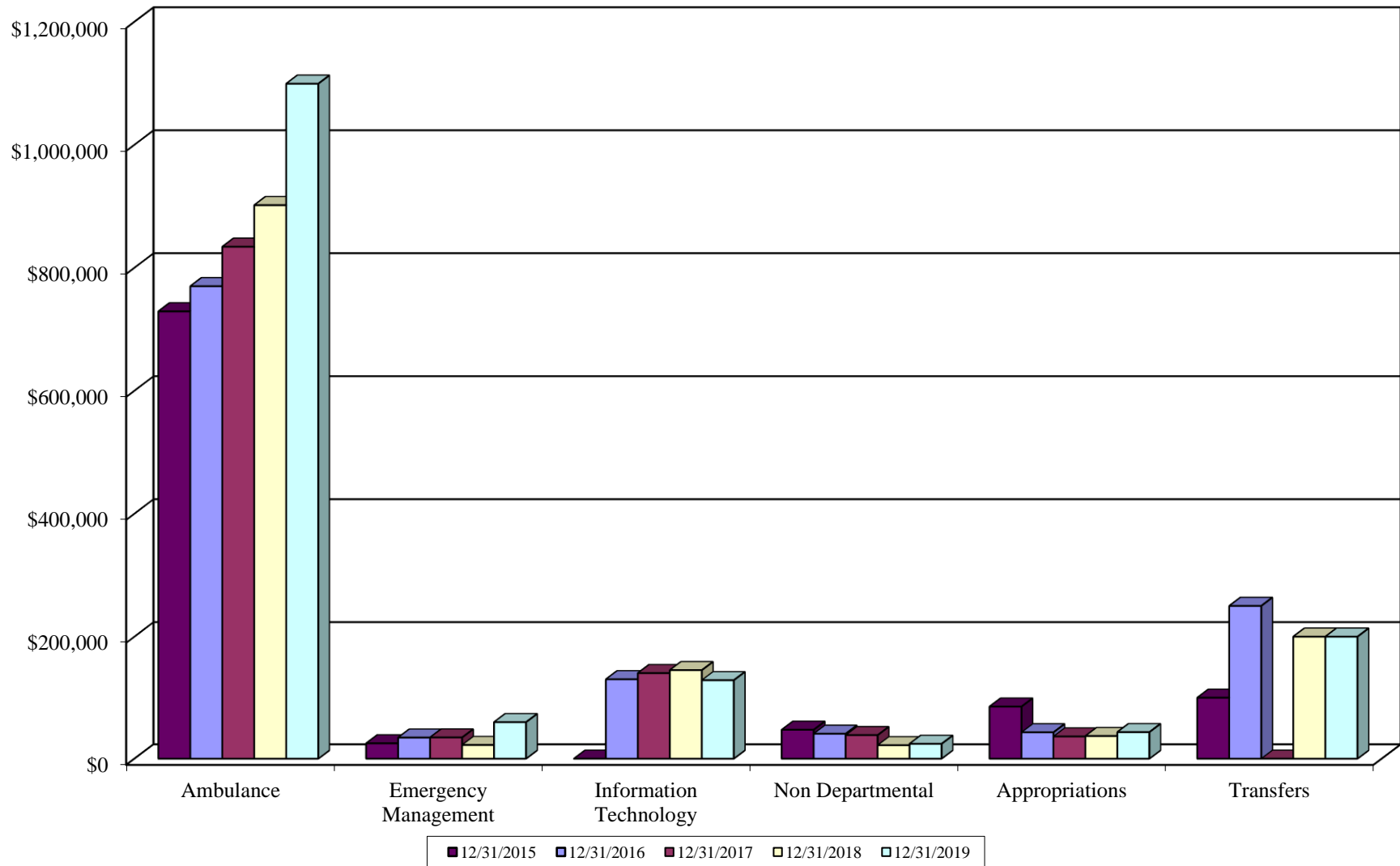
# Sherman County, Kansas General Fund Expenditures



# Sherman County, Kansas General Fund Expenditures



# Sherman County, Kansas General Fund Expenditures



# **Sherman County, Kansas Selected Funds Expenditures**

